



INDIANA

GAMING

*Annual Report to
Governor Mike Pence*

**Ernest Yelton
Executive Director
2013**

COMMISSION

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THE INDIANA GAMING COMMISSION

Matt Bell (Chairman)



Matt Bell (Chairman), of Avilla, Indiana is a founding Principal at Catalyst Public Affairs Group. Previously, Matt served as President of Ivy Tech Corporate College. Mr. Bell was the founding Chief Executive Officer of the Regional Chamber of Northeast Indiana from 2010-2012. Mr. Bell served in the Indiana House of Representatives from 2005 to 2010, representing House District 83 and serving on the Public Policy, Labor and Employment, and Family, Children, and Human Affairs committees. Mr. Bell received his undergraduate degree from the University of Tennessee.

Mr. Bell was appointed to the Commission September 2011.

Marc D. Fine (Vice Chairman)



Marc D. Fine (Vice Chairman), of Evansville, is a founder and a partner in the law firm of Rudolph, Fine, Porter & Johnson, LLP. Mr. Fine is a 1981 graduate of the Indiana University School of Business with a BS in finance, with distinction, and a 1984 graduate of the University of Illinois College Of Law. He was one of the founders of American Community Bancorp and the Bank of Evansville, where he is a member of the Board of Directors and is also the corporate secretary.

Mr. Fine was appointed to the Commission in October 2007.

Tim Murphy



Tim Murphy, of Carmel, Indiana is the retired Chief Financial Officer of the Irwin Mortgage Corporation, formerly a subsidiary of the Irwin Financial Corporation. Prior to joining the Irwin Financial he was a Special Agent with the FBI, serving in the Indianapolis and Chicago field offices. Mr. Murphy is a 1973 graduate of Indiana University with a degree in accounting and is a Certified Public Accountant in the State of Indiana.

Mr. Murphy was appointed to the Commission December 2005.

THE INDIANA GAMING COMMISSION

Robert Morgan



Robert Morgan, of Schererville, studied labor/management relations at Confederation College in Thunder Bay, Canada. After college, he worked for the Ontario Housing Corporation. In 1981, Mr. Morgan joined Thomas Equipment Ltd. a subsidiary of McCain Foods, Inc., in various regional management positions. Then in 1999, Mr. Morgan left McCain and founded his own business, Docu-tech Services, Inc., which currently provides litigation support services to large law firms throughout the United States.

Mr. Morgan was appointed to the Commission in July 2008.

Susan Williams



Susan Williams, of Indianapolis, recently retired as President of Indiana Sports Corporation. During her tenure at the helm of ISC, Indianapolis was awarded Big Ten Men's and Women's Basketball Tournaments and Football Championship, the 2008 Olympic Diving Trials, 2012 Super Bowl, 2015 Men's Final Four, 2016 Women's Final Four. Prior to arriving at ISC, Williams served as Executive Director of the Indiana State Office Building Commission. She served 13 years on the Indianapolis-Marion County City-County Council. Susan received her undergraduate degree from Franklin College and earned a master's degree from Indiana University.

Ms. Williams was appointed to the Commission January 2013.

Cris Johnston



Cris Johnston, of Indianapolis, is a director at KSM Consulting. Mr. Johnston served as Deputy Chief of Staff to Governor Mitch Daniels and as Executive Director of the Government Efficiency Division of the Office of Management and Budget. Prior to working in state government, he was a partner at Crowe Horwath. Mr. Johnston graduated from Wabash College and received his MBA from Butler University.

Mr. Johnston was appointed to the Commission January 2013.

FORMER COMMISSIONERS

<u>2012</u>	Tim Murphy (Chair) Marc Fine Mary Shy Robert Morgan Judge V. Sue Shields Matthew Bell		William Barrett Tim Walsh Tom Swihart	<u>1999</u>	Donald Vowels (Chair) Ann Marie Bochnowski Richard Darko Thomas Milcarek David Ross Robert Swan
<u>2011</u>	Tim Murphy (Chair) Tom Swihart Marc Fine Mary Shy Robert Morgan Judge V. Sue Shields	<u>2005</u>	Harold Calloway (Chair) Bryan Robinson Donald Vowels Marya Rose Ann Marie Bochnowski Tim Fesko Tim Murphy	<u>1998</u>	Donald Vowels (Chair) Ann Marie Bochnowski Richard Darko Thomas Milcarek David Ross Robert Sundwick Robert Swan
<u>2010</u>	Tim Murphy (Chair) Tom Swihart Marc Fine Mary Shy Robert Morgan Judge V. Sue Shields	<u>2004</u>	Donald Vowels (Chair) Ann Marie Bochnowski Thomas Milcarek Dale Gettelfinger Marya Rose Maurice Ndukwu Robert Barlow Norman Melhiser	<u>1997</u>	Donald Vowels (Chair) Ann Marie Bochnowski Richard Darko David Ross Robert Sundwick Robert Swan
<u>2009</u>	Tim Murphy (Chair) Tom Swihart Mark Fine Mary Shy Robert Morgan Justin Christian Judge V. Sue Shields	<u>2003</u>	Donald Vowels (Chair) Ann Marie Bochnowski Thomas Milcarek Dale Gettelfinger Marya Rose Maurice Ndukwu David Ross	<u>1996</u>	Alan Klineman (Chair) Ann Marie Bochnowski Donald Vowels Thomas Milcarek David Ross Robert Sundwick Robert Swan
<u>2008</u>	William Barrett (Chair) Tim Murphy Mary Shy James Cummings Jr. Tom Swihart Marc Fine Robert Morgan	<u>2002</u>	Donald Vowels (Chair) Ann Marie Bochnowski Thomas Milcarek David Ross Richard Darko David Carlton Dale Gettelfinger	<u>1995</u>	Alan Klineman (Chair) Ann Marie Bochnowski Donald Vowels Thomas Milcarek David Ross Bob Sundwick
<u>2007</u>	William Barrett (Chair) Tim Murphy Donald Vowels James Cummings Jr. Tom Swihart Marc Fine Tim Walsh	<u>2001</u>	Donald Vowels (Chair) Ann Marie Bochnowski David Carlton Richard Darko Thomas Milcarek David Ross Dale Gettelfinger	<u>1994</u>	Alan Klineman (Chair) Ann Marie Bochnowski Gilmore Hensley David Ross Robert Sundwick Donald Vowels
<u>2006</u>	Harold Calloway (Chair) Scott Newman (Chair) Bryan Robinson Donald Vowels Marya Rose Tim Fesko Tim Murphy	<u>2000</u>	Donald Vowels (Chair) Ann Marie Bochnowski David Carlton Richard Darko Thomas Milcarek David Ross Robert Swan	<u>1993</u>	Alan Klineman (Chair) Ann Marie Bochnowski Gilmore Hensley David Ross Robert Sundwick Donald Vowels Robert Gilmore



INDIANA

GAMING

*Indiana Gaming
Commission*

COMMISSION

Executive Director's Annual Report



Ernest Yelton
Executive Director

After years of Indiana's commercial casinos attaining regional dominance by out-performing original expectations, a slowly recovering economy and increasing interstate competition have produced a new normal in our gaming revenues, and, predictably, it is a lower number.

Competition

As our nation continues to inch its way out of an economic recession, our neighboring states have turned to gaming to assist in bolstering sagging revenues. Most notable is Ohio. It has now christened four full service casinos in Cleveland, Toledo, Columbus and Cincinnati. They have over a total of 9,000 slot machines accompanied by almost 400 table games. Scioto Downs was converted into a racino, and five other tracks are on target to open their casino doors within the next year.

Kentucky, in turn, began offering Instant Racing Machines last September. These electronic gaming devices have results based on historic horse races but fully resemble a slot machine.

The Illinois Gaming Board is now licensing bars, truck stops and private clubs with Video Lottery Terminals. Of the maximum number of 15,000, almost 8,000 are now operational. To the consumer, these too look and function exactly like a slot machine. However, once again legislation authorizing new casinos and further expansion of gaming in Illinois has stalled. It seems likely, though, that one day in the future, the Governor, the Legislature and the Mayor of Chicago will come to a consensus, and northwestern Indiana casinos will be challenged further for revenues in their market areas.

Revenues

A confluence of a lackluster economy, competition and legislative relief resulted in Indiana casinos with FY 2013 Adjusted Gross Receipts of almost \$2.5 billion or 7.56% less than in FY 2012. Wagering taxes took a slightly larger drop of 9.09% to \$685,631,207. Admissions were also a victim and ended with nearly 11% less or a levy of \$66,748,299. The combined total, \$752,379,506, was lower than any of the previous eight years of my tenure as Executive Director. Most observers predicted that the three southeastern Indiana casinos would receive the biggest fiscal hit from Ohio competition with Cincinnati nearby. Those three reported AGRs that would account for nearly 60% of the state's shortfall from the previous year. Due to a Delaware Federal Bankruptcy Judge ruling that the racinos need not pay wagering taxes on the monies set aside for the horsemen, another 16% of the AGR loss is accounted for. Finally, legislation that permitted each casino to deduct \$2.5 million dollars from their AGRs produced another 10% reduction.

The balance comes from lower revenues registered by the other casinos save Horseshoe Southern Indiana who finished with a 3.16% increase over FY 2012, but it must be noted in that the Sherman Minton Bridge was closed for several months in 2012, dramatically affecting the play there.

A corresponding impact from a reduction of revenue is a loss of jobs. The Indiana Department of Workforce Development estimated that there were 12,900 gaming employees in June 2013. This is the lowest figure since 1998.

But all of this needs to be put into perspective. Indiana still ranks third nationally in tax revenues earned, and three quarters of a billion dollars is still a very handsome sum. In the last few months, the ranks of the gaming employees have been on the rise. While most observers predict FY 2014 as a year of stabilization for Indiana casinos, a return to the days of higher revenues and greater employment opportunities will prove to be a considerable challenge.

Capital Expenditures

Although at lower levels compared to previous years, millions of dollars were spent by Indiana's casino operators on projects intended to maintain and improve their properties. The largest expenditure among operators was in the area of slot machine purchases and conversions, which are key to remaining competitive.

In addition, Belterra spent \$4.5 million renovating its food and beverage amenities, Hollywood spent \$4.2 million on remodeling its hotel, including all regular rooms, corridors, vending areas and the lobby and Horseshoe Southern spent \$900,000 updating its hotel rooms and common areas. Rising Star also initiated a \$400,000 upgrade to its hotel, which will result in replacement of all "soft goods", such as bedding, wall coverings, window treatments and carpeting.

Several other casinos expended capital to maintain and improve their parking garages, streetscapes and pavilions. Among them are Ameristar at \$915,000 and Horseshoe Southern, which spent \$250,000 to provide an additional foot of relief to their flood plan. This improvement will most certainly decrease the incidence of closure due to flooding at the property, an issue that has caused numerous closings and significant loss of revenue there in the past.

2013 also saw the re-branding of Indiana's first casino in Evansville. In June, Casino Aztar became Tropicana Evansville. In addition to the \$19 million spent over the past few years refreshing the property, this re-branding led to an additional \$4.5 million in updates, including new slot products and renovation of the hotel lobby and the property's dining options.

Legislation

The 2013 Legislative session proved to be a busy and turbulent time for those interested in gaming in Indiana. Initially, over 15 bills were introduced that impacted gaming and the Commission. The most comprehensive and significant bill, Senate Bill 528, was introduced largely due to concerns over competition from bordering states and included changes relating to inland casinos, substantial tax relief, live table games at the racinos, and more.



Direct-reports to Executive Director Yelton.

Back Row: Garth Brown, Danielle Leek, Ernest Yelton, Jennifer Reske, Sara Tait, Tracy Estes
Front Row: Andrew Means, Joby Jerrells, Ken Rowan, Larry Rollins, Diane Freeman.

The “gaming bill”, as it became known, was approved by the Senate but considerably modified in the House. The final version adopted by the General Assembly, among other things, provides tax relief to the Commission’s regulated entities.

Senate Enrolled Act 528 allows the Commission to approve of mobile gaming at the riverboat casinos and the racinos. It creates a new Local Development Agreement report to be submitted by political subdivisions that will be posted on the State’s transparency website. SEA 528 provides for a lower wagering tax rate of 5%, versus 15%, for riverboat casinos that have less than \$75 million in Adjusted Gross Receipts in a given year. A riverboat that utilizes this lower tax rate must pay an additional tax should it go over the \$75 million threshold in the next year. Riverboats and racinos are also able to deduct free play promotions from AGR. Each are allowed to deduct \$2.5 million in fiscal year 2013, which resulted in a \$9.8 million dollar reduction of state wagering taxes, and \$5 million in fiscal years 2014 through 2016. The Commission is charged with conducting a study on the free play deduction and must present its findings and recommendations to the Budget Committee by November of 2015.



Executive Staff. Ernest Yelton, Jennifer Reske and Joby Jerrells.

House Enrolled Act 1176 was passed to add Gaming Control Officers and Gaming Agents to the statutory definition of a “law enforcement officer.” Gaming Control Officers and Agents already had authority to act as law enforcement officers, so this addition is viewed as a technical correction. HEA 1176 also contains provisions relating to prohibited wagering by Commission members, employees of the Commission, and their spouses. Previous wagering restrictions were included in the Commission’s ethics regulations, but HEA 1176 adds employees’ spouses and the criminal punishment of a Class A misdemeanor.

The comprehensive criminal code overhaul bill, House Enrolled Act 1006, creates a new Class C infraction for persons that are under-21 and attempt to or do enter a riverboat or racino, which will allow Gaming Agents to issue citations and thereby created more consistent and uniform enforcement. Senate Enrolled Act 559 makes changes to the use of a Hoosier Works debit card, or any Title IV-A assistance program, at riverboats, racinos, and allowable charity gaming events. Previously, these establishments, and others, were required to post a sign next to ATMs that cash assistance benefits were unallowable. SEA 559 was amended to require the owner, vendor, or a 3rd party processor of the ATM to disable access to the electronic cash assistance benefit at these locations and if they fail to, it is a Class B infraction.

Senate Enrolled Act 609 is a comprehensive bill concerning horseracing. However, there are a few provisions relating to the racinos and the Commission. The bill provides that the graduated slot machine tax is imposed on 91.5% of AGR, versus 99%, and includes a portion of those amounts paid by the racinos to support the horsemen associations. The racinos and horsemen associations are to negotiate a distribution agreement to determine the percentage of AGR, between 10% and 12%, from the slot machines distributed to the horsemen.

Consolidation

Statutorily, one licensee is entitled to own two casinos, and one licensee/permit holder can own both racinos. Theoretically, a single entity could possess four; two casinos and two racinos. Indiana is experiencing a trend of consolidation within its gaming state boundaries. For some time, Caesars Entertainment has held two licenses (Horseshoe Hammond and Horseshoe Southern Indiana) as has Majestic Star (Majestic Star I and II). Last year, the ranks of those licensee holders with dual properties doubled to four.

On April 7, 2011, Indianapolis Downs, LLC, filed a voluntary petition for reorganization under Chapter 11 of the Bankruptcy Code. During that process, the court authorized the sale of substantially all of the assets to Centaur Acquisitions, LLC, for \$500 million dollars. The Federal Trade Commission decided to review the transfer under the Hart-Scott-Rodino Antitrust Improvements Act of 1976. At a special meeting held on January 10, 2013, the Commission issued an Order approving the transfer of the gambling license pending a successful finding by the FTC and the closing of a financial package. Centaur satisfied both conditions, and the Commission transferred the license effective February 20, 2013.

On December 21, 2012, Pinnacle Entertainment, Inc. and Ameristar Casinos, Inc. announced the companies had entered into a definitive agreement under which Pinnacle would acquire all outstanding shares of Ameristar in an all cash transaction of \$2.8 billion dollars. Once again the FTC initiated a Hart-Scott-Rodino review and agreed not to challenge the merger if Pinnacle would divest its Lumiere Place property and the planned Ameristar investment in their Lake Charles property. On June 17, 2013, the Commission issued an Order approving the transaction also subject to the satisfaction of the FTC and a successful financing package. Once completed, Pinnacle will operate both Belterra and Ameristar casinos.

Staff Report

The Legal Division received a new leader when Governor Pence's Office approved my request to appoint Joby Jerrells as our General Counsel in February. Joby had previously served as the agency's Gaming Control Counselor. Sara Gonso Tait, a staff attorney since 2011, was promoted to fill that position which requires her to function as attorney for both the Gaming Control Officers and Charity Gaming Divisions of the Commission.

One of the most demanding positions in the agency is that of Executive Director's Administrative Assistant. Last August, we welcomed Tracy Estes who replaced Kristen Kenley who left us to enter law school in North Carolina. Tracy had previously served as Workforce Development Specialist for Vincennes University/WorkOne in Greencastle.

Also in August, the Financial Investigations Division greeted Jason Reeves. Jason holds his MBA from Anderson University and had worked as a Credit and Financial Analyst focusing on financial performances of various banks.

In internal shuffling, Joanna Holland was promoted from Administrative Assistant to Assistant Director of the Athletic Division. David Charlesworth crossed the bridge separating the east and south towers, leaving the Financial Investigations Division to become a Field Auditor with our Audit Division.

Finally, in October, we conducted our 9th Academy for Gaming Agents. The seventeen new recruits were assigned to the casinos and racinos bringing us to a fully staffed status.

This constitutes the first annual report submitted by the Indiana Gaming Commission to Governor Mike Pence. The transition has indeed been a seamless one. Governor Pence's philosophy directed the agency to continue to closely regulate gaming to assure all the citizens of Indiana that gambling from top to bottom is conducted fairly, cleanly and with unquestionable integrity by individuals and entities that possess the same characteristics. It has in the past, and there is every reason to believe it will continue to do so in the future.

Respectfully submitted,



Ernest E. Yelton

Executive Director

of the Indiana Gaming Commission

FY 2013 TAX OVERVIEW

In FY 2013, gaming operations at Indiana casinos generated **\$685,631,208** in wagering tax and **\$66,748,299** in admission tax, for a total of **\$752,379,507**. For more information on wagering and admissions taxes and how they are distributed, please visit the State Budget Agency website at:

www.in.gov/sba/2511.htm.

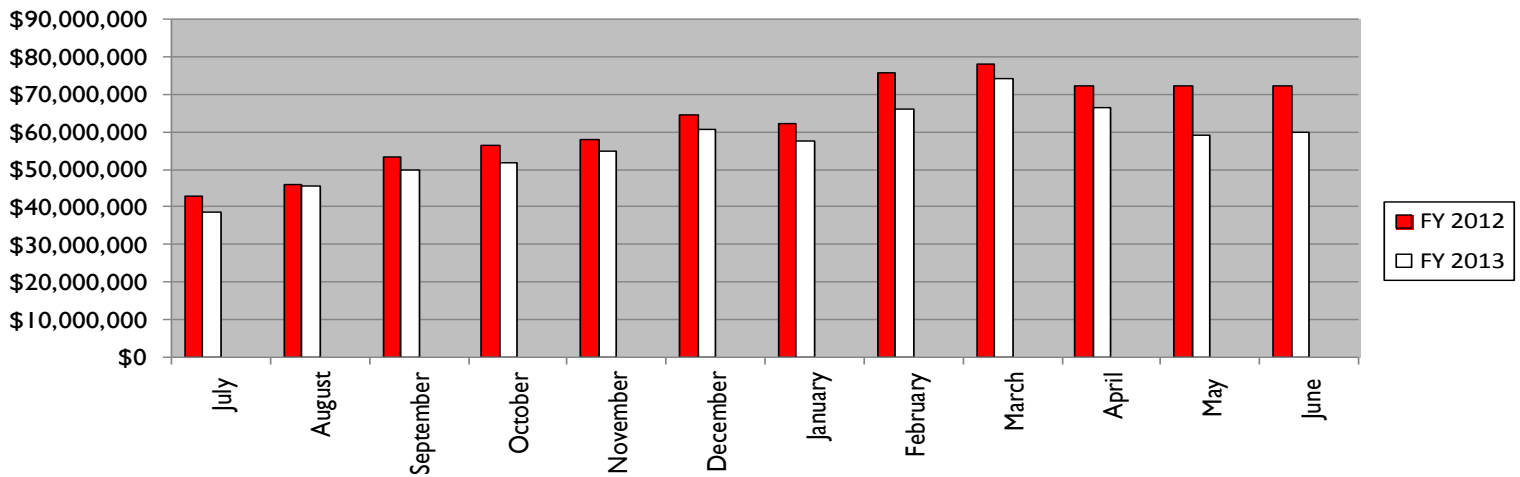
<u>FY 2013</u>	<u>Total Win</u>	<u>Wagering Tax</u>	<u>Admission Tax</u>	<u>Total Tax</u>
Ameristar	\$229,581,248.00	\$65,279,614.00	\$8,160,105.00	\$73,439,719.00
Belterra	\$140,675,087.00	\$33,959,874.00	\$4,525,521.00	\$38,485,395.00
Blue Chip	\$167,915,736.00	\$43,148,091.00	\$7,178,562.00	\$50,326,653.00
French Lick	\$83,913,871.00	\$17,361,118.00	\$2,856,261.00	\$20,217,379.00
Hollywood	\$334,253,269.00	\$101,844,496.00	\$8,344,539.00	\$110,189,035.00
Hoosier Park	\$221,258,792.00	\$50,308,875.00	N/A	\$50,308,875.00
Horseshoe Hammond	\$489,793,146.00	\$155,643,020.00	\$14,764,914.00	\$170,407,934.00
Horseshoe Southern	\$269,608,007.00	\$79,043,747.00	\$6,490,581.00	\$85,534,328.00
Indiana Grand	\$241,336,228.00	\$55,720,335.00	N/A	\$55,720,335.00
Majestic Star	\$104,238,856.00	\$23,207,721.00	\$3,937,410.00	\$27,145,131.00
Majestic Star II	\$85,193,725.00	\$17,504,712.00	\$3,937,410.00	\$21,442,122.00
Rising Star	\$79,661,413.00	\$15,821,420.00	\$3,141,243.00	\$18,962,663.00
Tropicana Evansville	\$115,788,383.00	\$26,788,185.00	\$3,411,753.00	\$30,199,938.00
TOTALS	\$2,563,217,761.00	\$685,631,208.00	\$66,748,299.00	\$752,379,507.00

FY 2012 TAX COMPARISON TO FY 2013

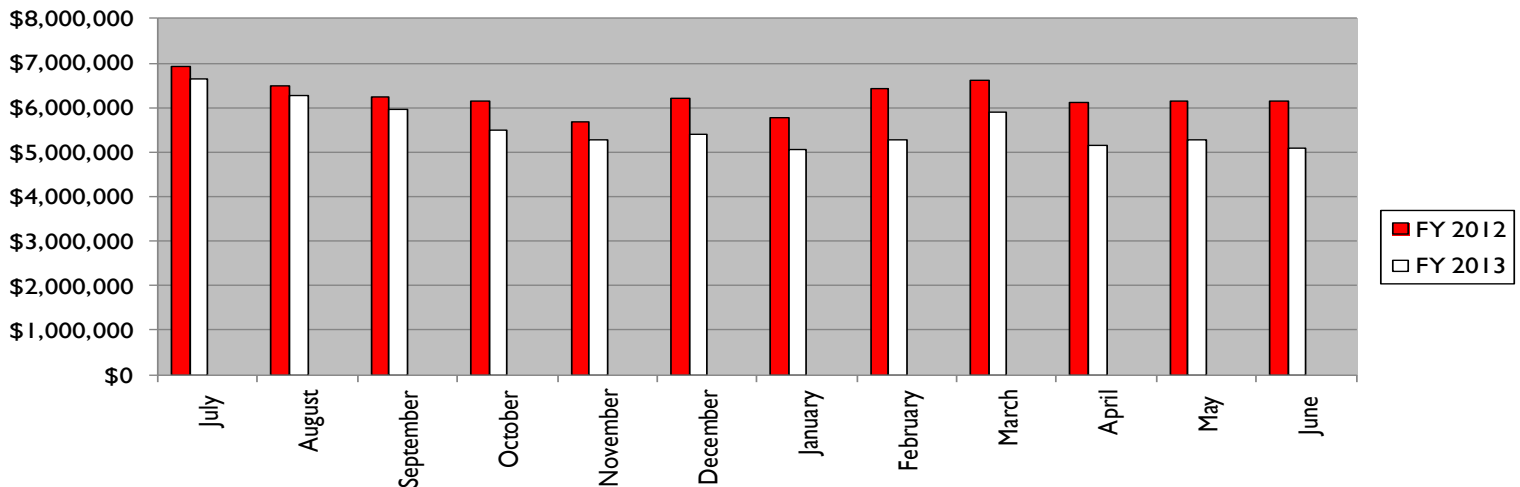
WAGERING TAX	FY 2012	FY 2013	DIFFERENCE	%
July	42,878,602	38,467,511	(4,411,091)	-10.29%
August	45,972,067	45,651,357	(320,710)	-0.70%
September	53,373,763	49,841,539	(3,532,225)	-6.62%
October	56,312,298	51,886,076	(4,426,222)	-7.86%
November	58,181,231	54,898,581	(3,282,650)	-5.64%
December	64,656,271	60,819,331	(3,836,940)	-5.93%
January	62,108,286	57,734,247	(4,374,039)	-7.04%
February	75,657,720	66,244,717	(9,413,004)	-12.44%
March	77,982,021	74,217,051	(3,764,970)	-4.83%
April	72,349,041	66,525,407	(5,823,634)	-8.05%
May	72,513,859	59,289,579	(13,224,279)	-18.24%
June	72,160,970	60,055,812	(12,105,159)	-16.78%
TOTAL	\$754,146,130	\$685,631,207	(\$68,514,923)	-9.09%

ADMISSIONS TAX	FY 2012	FY 2013	DIFFERENCE	%
July	6,923,535	6,650,916	(272,619)	-3.94%
August	6,495,465	6,264,105	(231,360)	-3.56%
September	6,253,113	5,949,279	(303,834)	-4.86%
October	6,142,515	5,484,198	(658,317)	-10.72%
November	5,677,023	5,265,204	(411,819)	-7.25%
December	6,199,992	5,397,468	(802,524)	-12.94%
January	5,764,842	5,048,754	(716,088)	-12.42%
February	6,440,490	5,274,837	(1,165,653)	-18.10%
March	6,610,176	5,895,453	(714,723)	-10.81%
April	6,102,969	5,152,572	(950,397)	-15.57%
May	6,159,384	5,274,411	(884,973)	-14.37%
June	6,139,461	5,091,102	(1,048,359)	-17.08%
TOTAL	\$74,908,965	\$66,748,299	(\$8,160,666)	-10.89%

WAGERING TAX COMPARISON FY 2012 TO FY 2013



ADMISSIONS TAX COMPARISON FY 2012 TO FY 2013



REVENUES & EXPENDITURES

FEES

\$8,427,231

Occupational Licensing

Applications:	\$640,711
Permanent/Renewal:	\$651,590

Subtotal

\$1,292,301

Casino Licensing

Applications for merger/buyout	\$150,000
Permanent/Renewal	\$440,800
Other - License Transfer	\$2,000,000

Subtotal

\$2,590,800

Supplier Licensing

Applications:	\$25,000
Permanent/Renewal:	\$232,100
Other - Junketeer:	\$7,400

Subtotal

\$264,500

Charity Gaming*

Licensing	\$4,109,593
Penalties/Misc.	\$37,915

Subtotal

\$4,147,508

Athletic Division

Licensing	\$56,936
Closed Circuit Tax	\$9,570
Event Tax	\$64,061
Penalties	\$1,555

Subtotal

\$132,122

FINES

\$1,023,731

Riverboats

\$416,500

Suppliers

\$487,500

Voluntary Exclusion Program

\$119,731

EXPENDITURES

\$21,527,953

IGC Administration

Salary/Wages	\$2,995,583
Other Operating & Encumbrance	\$381,531
Less Reimbursements	-\$359,748

Subtotal

\$3,017,366

Charity Gaming Enforcement

Salary/Wages	\$2,718,692
Build Indiana	\$2,000,000
Other Operating & Encumbrance	\$557,928

Subtotal

\$5,276,620

Athletic Division

Salary/Wages	\$160,777
Other Operating & Encumbrance	\$25,672
Less Reimbursements	-\$15,349

Subtotal

\$171,100

Gaming Enforcement**

Salary/Wages	\$12,458,538
Other Operating & Encumbrance	\$604,329

Subtotal

\$13,062,867

*Does not include Charity Gaming Excise Tax of \$1,146,023 collected by IDOR.

**Fully reimbursed by riverboat

MBE/WBE UTILIZATION

Disparity Study

Statute requires the IGC to establish annual goals for the use of minority- and women-owned enterprises (M/WBE). These goals must be derived from a statistical analysis of utilization study of casino contracting and purchases. Such an analysis, also called a disparity study, must be updated every five years.

In keeping with its statutory mandate, an update of the IGC's study was completed in November. The Indiana University Public Policy Institute completed the study on our behalf, examining the contracting and purchasing practices of Indiana's casinos from 2009 through 2011. Based upon actual purchase data provided by the casinos and audited by IGC staff, the study period reviewed over \$1.2 billion in spending on goods and services.

In addition to a review of purchasing, also called utilization, a disparity study must also seek to establish capacity, which is a measure of all firms ready willing and able to provide goods and services to Indiana's riverboat casinos. The capacity estimate derived from the study is below.

<u>Capacity Estimates</u>	<u>MBE</u>	<u>WBE</u>
Construction	10.4%	9.9%
Procurement of Supplies	1.6%	2.9%
Professional Services	6.9%	10.4%
Other Services	5.7%	11.4%

The IGC adopted the study at its November meeting in Resolution 2012-149 and will continue to monitor M/WBE utilization annually. The full disparity study is available at www.in.gov/igc.

2012 Expenditures

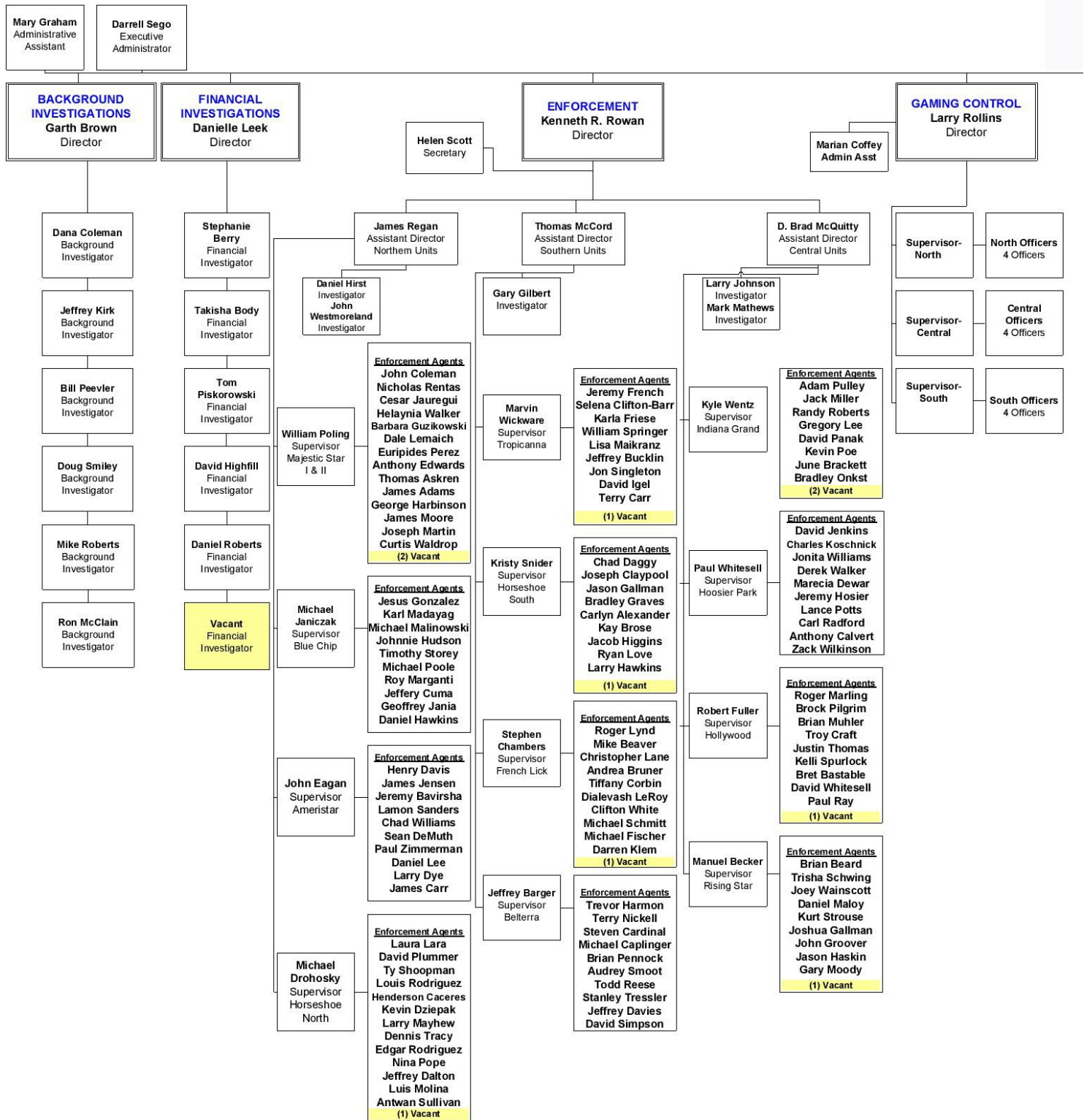
As the table below indicates, casinos exceeded the capacity estimates for spending in each category in CY 2012, with the exception of WBE non-professional services. Not reflected in the chart, but of importance to note, is that casinos spent \$124 million with Indiana firms, including non-M/WBE, during this period.

<u>Purchase Type</u>	<u>Amount</u>	<u>MBE Spend</u>	<u>WBE Spend</u>
Construction	\$10,328,508.94	25.96%	14.04%
Procurement	\$225,952,176.61	10.68%	9.18%
Professional Services	\$36,579,719.79	20.31%	11.09%
Non-Professional Services	\$62,600,463.24	13.89%	7.12%
<u>TOTAL</u>	\$335,460,868.58		

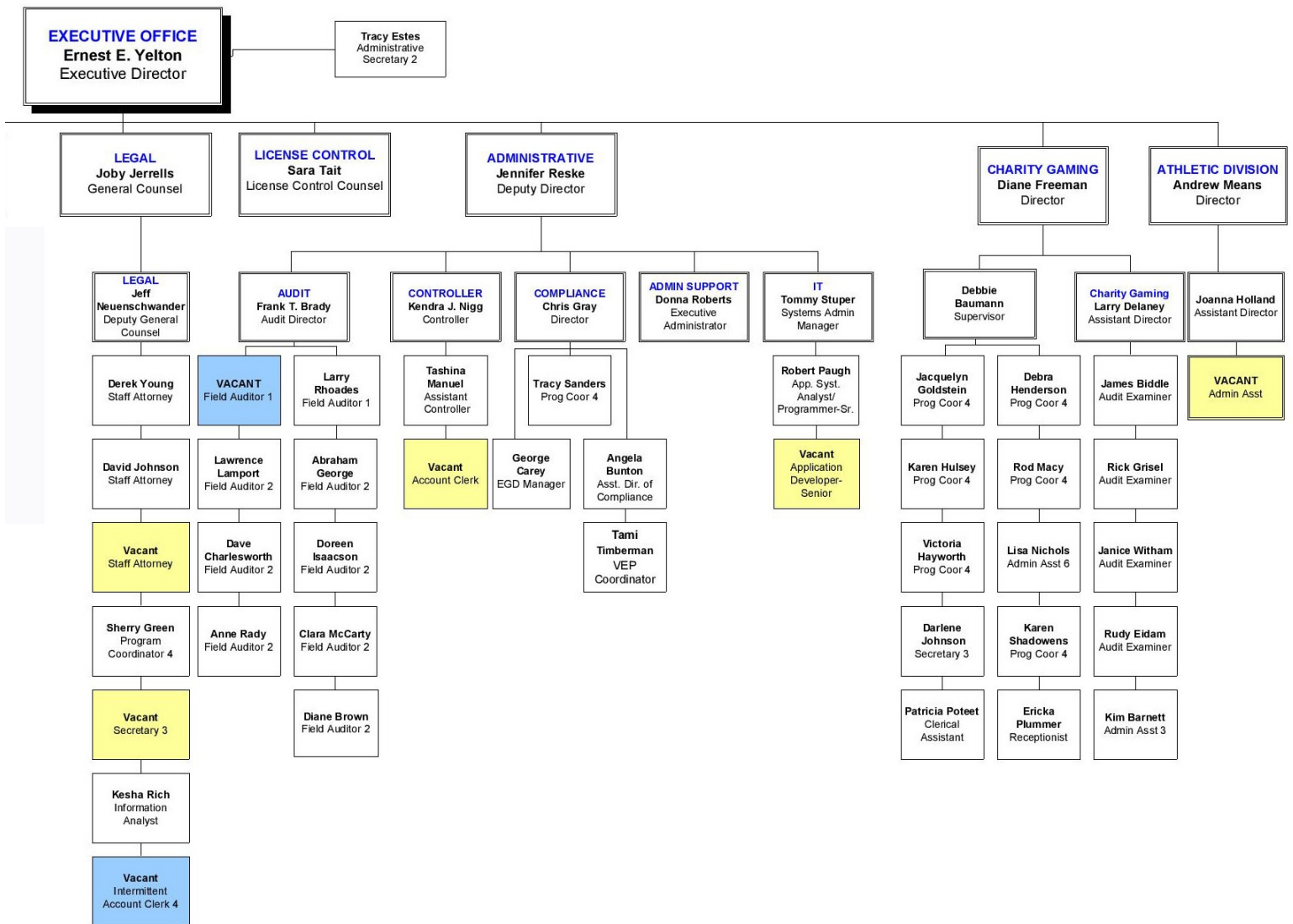


Jennifer Reske
Deputy Director

ORGANIZATIONAL CHART



ORGANIZATIONAL CHART



Total Positions: 243
Budgeted Vacant Positions: 15
Un-Budgeted Vacant Positions: 2
As of: June 30, 2013



ATHLETIC DIVISION

The Athletic Division is responsible for ensuring the safety of participants and the fairness and integrity of boxing and mixed martial arts events in the State. Commission staff is on site for every professional event that occurs in Indiana to make certain that all statutory and regulatory provisions of the Commission are strictly observed. Commission staff also occasionally attends amateur mixed martial arts events to ensure that the licensed sanctioning bodies and promoters are abiding by the Commission's requirements.

During FY 2013, thirteen professional boxing events and fifty-six mixed martial arts events were conducted under the regulatory authority of the Athletic Division. Of the 56 mixed martial arts events, 2 were strictly professional events, 18 were pro-am events, and 36 were all-amateur events. The Athletic Division oversaw two events that were broadcast on television, both of which occurred at the Horseshoe Hammond Casino. Bellator Sport Worldwide promoted mixed martial arts events on October 5, 2012, and December 14, 2012, that were seen on MTV2.

The Athletic Division closed FY 2013 with the following numbers of active licensees: 10 boxing judges, 4 boxing managers, 1 boxing matchmaker, 5 boxing promoters, 6 boxing referees, 180 boxing seconds, 4 boxing timekeepers, 5 boxing trainers, 136 professional boxers, 3 amateur MMA sanctioning bodies, 20 MMA judges, 8 MMA managers, 2 MMA matchmakers, 20 MMA promoters, 12 MMA referees, 308 MMA seconds, 7 MMA timekeepers, 10 MMA trainers, 157 professional mixed martial artists, and 16 event physicians. In addition, the Athletic Division has issued approximately 371 National ID's to amateur mixed martial artists.



Andrew Means (*Director*) and Joanna Holland (*Deputy Director*).

AUDIT DIVISION

As of June 30, 2013, **\$11,235,806,580.00** in Admission and Wagering Taxes had been reported since inception. These taxes are reported on Daily Adjusted Gross Receipts and Tax Remittance Form RG-1. These forms are filed daily by the 11 casinos and 2 racinos. The Audit Division continues to coordinate with the Indiana Department of Revenue to ensure that each daily tax payment is accurate and timely.

Desk audits of the Daily RG-1's are performed pursuant to the audit plan. The results of these reviews are provided on a bi-monthly basis to various state agencies.



Back Row: David Charlesworth, Abraham George, Larry Rhoades (*Deputy Director*), Frank Brady (*Director*), Larry Lamport.

Front Row: Clara McCarty, Anne Miller, Diane Brown.

Not pictured: Doreen Isaacson

The 11 casinos and 2 racinos also send reports to the IGC at the end of each month detailing all fiscal activity that occurred during the month. Audit reviews these reports, checking for discrepancies between daily and monthly figures.

A monthly revenue report is published that details the casino revenues and taxes generated from admissions and wagering. The monthly reports are available to the public on the Indiana Gaming Commission website. These reports continue to be revised to better serve the users.

One of the techniques utilized by the Audit Division to foster voluntary compliance is the conduct of special audits. As a result of several special audits, numerous anti-money laundering programs have been strengthened. Additional special audits have been conducted regarding: Local Development Agreements, SEA 528, Bankruptcy Agreements, Admission Systems, Credit and Markers. Additionally, audits result in referrals to the Compliance Committee and corrective action plans.

A two-day training session was conducted in Indianapolis by the Association of Certified Fraud Examiners. Representatives of the Audit Division, Legal Division, Compliance Division, Charity Gaming Division, Enforcement Division and Financial and Background Investigation Divisions attended.

CHARITY GAMING DIVISION

Indiana Code 4-32.2 allows bona fide religious, educational, senior citizens, veterans, or civic organizations, hospitals, health facilities, psychiatric facilities, political organizations or political candidates to conduct gambling events as fundraising activities.

Nonprofit organizations must be exempt from taxation under Section 501 of the Internal Revenue Code, operate without profit to the organization's members, and have been either continuously in existence in Indiana for at least three years or affiliated with a parent organization that has been in existence in Indiana for at least three years.

Charity gaming statute prohibits any organization, other than a nonprofit entity that has been determined by the Indiana Gaming Commission to be qualified, from conducting an allowable event. A qualified organization may conduct only those gambling events defined under state statute or approved by the Commission. Approved events include bingo, charity game night (dice, card, wheel games, etc.), door prizes, festivals, guessing games, raffles, water races, and the sale of pull-tabs, punchboards and tip boards.

To conduct an allowable event, a qualified organization must have received qualification status and a license from the Commission unless the value of the prizes awarded at the event does not exceed \$1,000 for a single exempt event or \$3,000 for all exempt events held over the course of the calendar year. While the organization under these circumstances is not required to obtain a license, they are required to apply for and receive approval to conduct exempt events. The Commission is also authorized to license manufacturers and distributors of equipment necessary to conduct allowable events, such as prize wheels, bingo equipment, bingo supplies, pull-tabs, punchboards and tip boards.



Back Row: Diane Freeman (*Director*), Darlene Johnson, Debbie Bauman, Rod Macy, Larry Delaney (*Deputy Director*),

Kim Barnett, Lisa Nichols.

Front Row: Jackie Goldstein, Ericka Plummer, Victoria Hayworth, Karen Shadowens, Debbie Henderson, Karen Hulsey.

Not pictured: Patty Poteet.

The Charity Gaming Division also has the regulatory enforcement of charitable gaming in Indiana. The division's goal is to ensure compliance with applicable statutes, rules and regulations in a manner that promotes and protects the integrity of charitable gaming in the State. This is derived through instruction and guidance to organizations who utilize gaming to meet their fundraising needs to further their lawful purposes.

Currently 3,271 organizations are qualified to conduct charity gaming in Indiana. Qualified organizations who refrain from conducting gaming events for a period of three years are more will lose their qualification status and are required to re-apply before gaming events can be held. Twenty one nonprofit organizations were denied qualification status. These organizations were denied due to their failure to provide all required documentation, meet the three year existence requirement or failed to hold a current 501 status through the IRS.

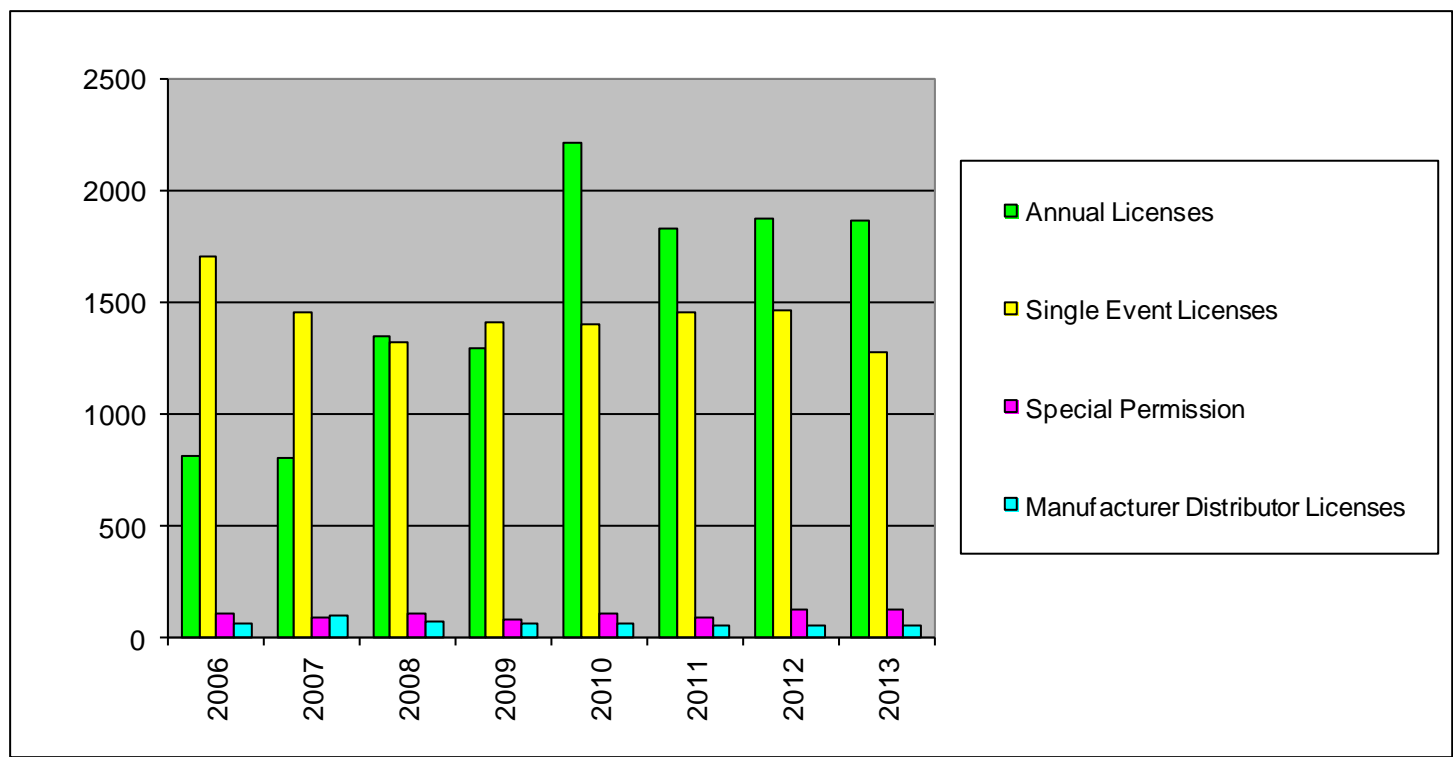
Thirty seven distributors and eighteen manufacturers were licensed with Commission to sell gaming supplies to the above mentioned organizations. During FY 2013, the Charity Gaming Division approved and issued 3,324 allowable event licenses which includes special permissions. Special permissions may be granted to allow a qualified organization holding a valid gaming license to exceed the restricted bingo, door prize or raffle event payout. The organization must request approval and receive a special license. Notifications for 818 exempt events (non-licensed) were approved for the same period.

During this fiscal year, the Commission collected \$4,109,543 in gaming license fees. Gross income reported by these organizations is \$452,296,624 with total prize payouts of \$364,663,431. These statistics will change as not all financial reports have been received and accepted for this period.

Four charitable gaming seminars were conducted to educate nonprofit organizations of legislative changes, regulation updates, financial reporting and qualification and license requirements. All seminars were held in Indianapolis and attended by approximately 138 representatives either from qualified organizations or from organizations seeking information about becoming qualified and conducting charitable gaming events.

The charity gaming field staff conducted 337 compliance investigations. These cases were conducted to meet statutorily required pre-license inspections for the annual bingo and annual charity game night licenses; verify patron complaints of gaming violations and identify non-compliance of charity gaming statute and regulation.

Licenses Issued



COMPLIANCE DIVISION

The Compliance Division oversees the regulation of electronic gaming devices (“EGD”), table games, promotions, tournaments, patron complaints and the Voluntary Exclusion Program (“VEP”).

A major function of the Compliance Division is the Compliance Committee which is chaired by the Director of Compliance. The Compliance Committee meets on a regular basis with the goal of optimizing the efficiency and effectiveness of the regulatory process. The Committee is comprised of representatives from the Compliance, Audit, Legal and Enforcement Divisions.

During FY 2013, the Committee made recommendations on all pending regulatory waivers and violations. The Committee issued 253 recommendations on waiver requests and disciplinary actions against casino and supplier licensees with \$994,500 levied in fines. The Committee was also involved in recommendations on rule changes and policy directives.

This year for the first time, the Commission entered into an agreement with a casino wherein the casino received a credit of \$53,007 which was applied to the RG-I. The casino was given the credit based on evidence provided that the casino had overpaid admission taxes.

Table Games

The Compliance staff is responsible for the review and approval of all table game submissions, including internal control procedures, new table games and new table game variations or side bets. The Compliance staff also monitors and approves table game movements and the shipment of table games equipment. In FY 2013, approximately 126 table moves and 453 table game shipments were reviewed and approved.

Promotions

In order to maintain the integrity of casino gaming in Indiana, all promotional activities conducted by casino licensees are subject to review by the Commission. All gaming related promotional activities, such as any tournaments involving EGDs or table games must be approved by the Promotions/Compliance Coordinator; and any non-gaming related promotional activities, such as concerts, giveaways, or parties, must be reviewed by the Promotions/Compliance Coordinator.

Electronic Gaming Devices

The Compliance staff is responsible for oversight of the EGD’s. The EGD’s contains a catalogue of all gaming laboratory tested and approved hardware, as well as associated software.

Compliance staff also monitors and approves all movements, purchases, destruction, and sale of devices, ensuring that only authorized parties are involved in these processes.

The Compliance staff stays in frequent contact with EGD manufacturers and gaming laboratories to ensure that the Commission is abreast of the latest technologies in electronic gaming. Compliance’s communications with gaming laboratories, EGD departments at the properties, Gaming Control and Enforcement Divisions, ensures that all EGDs are in compliance at Indiana’s properties.



Tracy Sanders, Angela Bunton (*Assistant Director*), George Carey, Tami Timberman-Wright and Chris Gray (*Director*).

Voluntary Exclusion Program

Through the Voluntary Exclusion Program, which went into effect on July 1, 2004, individuals may elect to voluntarily exclude themselves from all of the Indiana casinos by completing a form.

Individuals wishing to exclude themselves from Indiana casinos can do so in person at the Commission office in Indianapolis or at any Indiana casino location. To enroll in the program, a "Request for Voluntary Exclusion Form" must be completed in the presence of a gaming enforcement agent or a Commission Compliance Division staff member. The form must be completed voluntarily, of one's free will and may not be completed under the influence of alcohol, a controlled substance or prescription medication. The individual may select a length of exclusion of one year, five years or lifetime. The request form and identity of the applicant must remain confidential. Once enrolled in the VEP, it is the participant's responsibility to stay away from all Indiana casinos. To date, 6,460 individuals have enrolled in the VEP.

Participants in the VEP also agree to forfeit any jackpot or thing of value won as a result of a wager if they enter the gaming area of an Indiana casino. The forfeited jackpots are withheld by the Indiana casino and remitted to the IGC. In FY 2013, 143 VEP forfeitures were approved by the Commission and resulted in approximately \$141,302.42 in forfeitures.

A person who has selected a one year or five year exclusion may request removal from the VEP at the end of their exclusionary period. A participant who wishes to be removed from the VEP must complete a "Request for Removal Form" in the presence of a gaming enforcement agent or a Commission Compliance staff member to be valid. Once the Commission has approved and processed the removal request, the participant will be removed from the VEP. To date, 1,696 participants have been removed from VEP.



Tami Timberman-Wright
Problem Gaming Coordinator

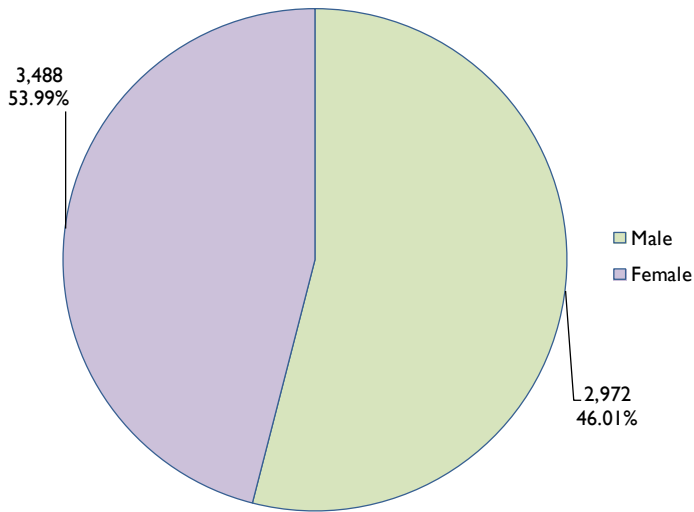
Promotions / Tournament Data

	<u>Received</u>	<u>Reviewed</u>	<u>Approved</u>	<u>Disapproved</u>	<u>Pending</u>
Ameristar	33	25	8	0	0
Tropicana Evansville	107	64	42	1	0
Belterra	144	94	49	0	1
Blue Chip	169	142	36	0	1
French Lick	75	52	23	0	0
Hollywood	256	173	79	3	1
Hoosier Park	52	49	3	0	0
Horseshoe Hammond	38	16	21	1	0
Horseshoe Southern	56	17	39	0	0
Indiana Grand	88	72	16	0	0
Majestic Star I & II	167	113	53	1	0
Rising Star Casino	99	89	10	0	0
TOTAL	1284	906	379	6	3

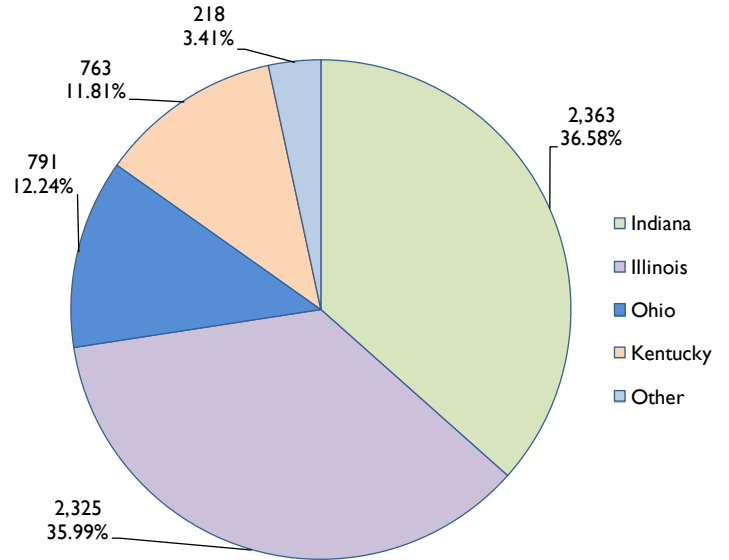
VEP Statistics

There were **4,764** active members from twenty-nine different states in the Voluntary Exclusion Program as of July 2, 2013. The graphs below display the program participants, as categorized by age, gender, home state and length of exclusion.

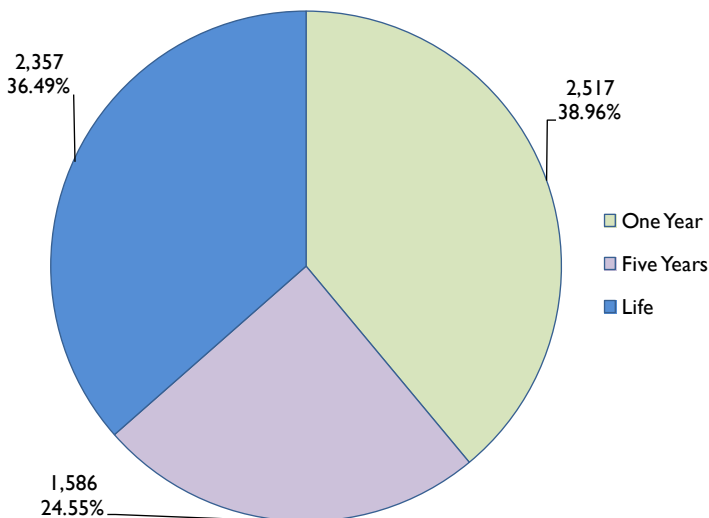
Member Gender



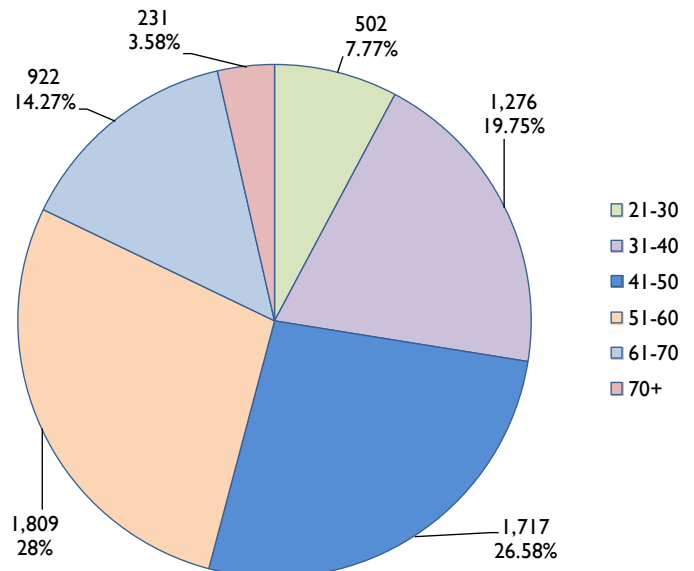
Member State



Member Exclusion Length



Member Age



ENFORCEMENT DIVISION



Back row: Jim Regan, Brad McQuitty, Ken Rowan (*Director*),
Tom McCord.

Front row: Donna Roberts (*Executive Administrator*) and
Helen Scott.

The primary responsibility of a Gaming Enforcement Agent is to ensure that casino gaming is conducted in strict compliance with the laws and regulations of the State of Indiana.

There are 140 Gaming Enforcement Agents assigned to various casinos throughout the Indiana. Each casino is assigned ten Agents and one Supervisor. The Agency has five Enforcement Investigators, two assigned to Northern Indiana, one assigned to Southern Indiana, one assigned to Central Indiana and one assigned to southeast Indiana. We also have three Assistant Directors; they are responsible for the northern, central and southern part of the state.

The Enforcement Division continues to seek ways to improve training at the Gaming Enforcement Academy. The balance between regulatory oversight, gaming and criminal investigations training has been paramount. On January 1, 2013, the Law Enforcement Training Board (LETB), the governing body of the Indiana Law Enforcement Academy initiated a new training format. The training for police officers has been divided into III Tier basic courses. The Gaming Enforcement Agents were placed into the Tier II course. This training is mainly focused on the traditional functions and responsibilities of a police officer. The Tier II training is 8 weeks. New Agents that are not certified law enforcement officers will be required to attend the Tier II course.

In conjunction with the Tier II course, the Enforcement Agents will attend the Gaming Enforcement Academy. The Gaming Academy is 3 weeks.

The Enforcement Division held its 9th Gaming Enforcement Academy class with the implementation of the ILEA Tier system. The Gaming Enforcement Academy began on September 25, 2012, and concluded on October 17, 2012. While at the Gaming Academy the Agents received training in several areas; Table Games, VEP/Patron Complaints, Gaming Laboratories International, Gaming Law and Regulation and Server Based Gaming.

Upon graduation from the 9th Gaming Enforcement Academy, Agents that were certified law enforcement officers reported to their assigned casino to begin their field training. Agents that were not certified law enforcement officers attend the Tier II academy that began on October 29, 2012. During the Tier II academy, agents received training in the traditional functions of a police officer, such as; Firearms, Emergency Vehicle Driving, Defensive Tactics and Criminal Law. Once the Agents completed the Tier II training they reported to their assigned casinos to begin field training.

The Enforcement Division has also conducted numerous regulatory and criminal investigations throughout the year. The Enforcement Agents and Investigators have conducted criminal investigations on capping bets, cheating slot machines, past posting and marking playing cards. It is vital that the Gaming Enforcement Agents continue to stay alert to the ever changing technology of the casino industry.

The Gaming Enforcement Agents strive to ensure the established laws and regulations in the State of Indiana are followed. The Enforcement Division endeavors to give the Enforcement Agents the most comprehensive and advanced training available.

GAMING CONTROL DIVISION

The Gaming Control Division initiated 70 investigations during FY 2013 and continued investigating numerous cases that were ongoing. The investigations led to the confiscation of forty-eight illegal gambling devices. Action was taken on thirteen illegal poker establishments, four illegal pull tab operations, two animal fighting operations and three bookmaking operations. Financial information gathered during the investigations were turned over to the Internal Revenue Service and the Indiana Department of Revenue. A total of 2,270 inspections were conducted at retail businesses to insure that illegal gambling devices were not present. The Division continued with educational emphasis on illegal gambling, to encourage voluntary compliance with Indiana statutes, by discussing the laws with the public.

Prosecutors successfully filed civil forfeiture action on four of the criminal cases. This resulted in a total of \$16,864.36 being placed in the Gaming Control Forfeiture Fund. This fund has been used to procure some equipment and training to enhance investigative capabilities as well as funding ongoing investigations.

Four of the investigations of particular interest are as follows: The Gaming Control Division worked with the U.S. Postal Inspectors and shut down a large sports betting operation in Evansville. The individual was charged in Federal Court with multiple gambling violations. Another large sports betting operation in Delaware County was investigated and felony charges filed on three individuals. Gaming Control received information about an individual raising roosters for animal fighting contests. A two month investigation resulted in search and arrest warrants being issued. A total of ninety-three animals were seized. The Division worked with the Indiana Board of Animal Health, ASPCA and the Monroe County Humane Association to gather the animals. The suspect was charged with two felonies and one misdemeanor. The VFW in Dyer, Indiana was investigated for Promoting Professional Gambling. A search warrant was obtained and four illegal gambling devices were seized. Additional evidence was also located during the search. The Lake County Prosecutor filed felony charges on four individuals in this case, including the distributor of the devices.

A total of thirty-eight vending/amusement machine business owners have been interviewed, since the Division was created. Based on those interviews the number of illegal gambling devices that have been removed by distributors is conservatively estimated at 3,836. Combining the number of illegal gambling devices seized by the Gaming Control Division and the conservative estimate of devices removed by distributors, a total of 5,729 are no longer operating in Indiana. The Division currently has eighteen ongoing investigations.



Sara Tait (*License Control Counsel*), Larry Rollins (*Director*), and Marian Coffey.

INFORMATION TECHNOLOGY DIVISION



Tom Stuper (*Applications Systems Analyst*) and Robert Paugh
(*Application System Analyst /Programmer Senior*).

The primary task of the Information Technology Division is to provide support and guidance to the IGC staff on the use of the electronic tools that are available for use within the State enterprise. It is the goal of the Information Technology Division to automate tedious manual operations with the use of computer technology. Another goal is to eliminate the use of paper driven processes whenever possible.

At the start of the fiscal year there was considerable effort put toward the creation of an electronic method of tracking the issuance of a new Charitable Gaming license type. This new license was different from any existing methods of issuing licenses to charitable organizations. The development of this new process required the work that was currently being performed to redesign the entire Charity Gaming system to be put on hold.

The IT Division assisted the Occupational Licensing staff on several issues this past year. There were several property name changes and branding changes that required the reissue of licensee badges. There were also a couple instances that the licensee badges were replaced to eliminate the use of personal information in the bar codes that are placed on badges.

Legislative changes required modifications to the Electronic Tax System. These changes were required to allow the casinos to perform deductions to their daily returns that were not previously allowed. The format of the monthly revenue report required several modifications to reflect the new deduction allowances.

Due to security mandates from the Indiana Office of Technology, many hours were required of the IT staff to migrate from shared user accounts to individual accounts. These are the accounts that are used by our remote casino users to access the State's data network from their own workstations.

BACKGROUND AND FINANCIAL INVESTIGATIONS

FY 2013 was a busy year for the Investigations Division. Thirteen casino and supplier licensees became due for their statutory mandated reinvestigations which required the reinvestigation of each company and many individuals associated with those licensees. The year also brought about multiple license transfer investigations from mergers and acquisitions of casino and supplier licensees.



Back row: David Highfill, Michael Roberts, Dana Coleman, Jeffrey Kirk, Tom Piskorowski, Daniel Roberts, and Garth Brown (*Director of Background Investigations*).

Front row: Doug Smiley, Darrell Sego, Bill Peevler, Danielle Leek (*Director of Financial Investigations*), Stephanie Berry, Mary Graham, Takisha Body, and Ron McClain.

Along with the reinvestigations and transfers of ownership investigations, the Division investigated one new supplier company in FY 2013. The Division also completed several analyses for financing requests submitted by licensed casinos seeking to take advantage of the favorable financing markets. The Division expects the trend of license transfers, acquisitions, and refinancing to continue while the markets remain favorable.

In FY 2013, the Division completed a total of 141 Level 1 investigations associated with casinos, suppliers, and corporate investigations. The Division also completed 1,933 Level 2 and 1,438 Level 3 investigations of those individuals employed at licensed suppliers and casino properties.

The Commission receives reimbursement from the applicants for hours spent working on their investigations. In FY 2013, a total of 10,822 hours were logged. Keeping with efficiency standards, the Division maintained a billable rate of 60.10%.

LEGAL DIVISION

The Legal Division advises the Commission, the Executive Director, and other agency divisions as needed. The Division also responds to inquiries from legislators, regulated entities, and the public. The Legal Division represents the Commission's interests regarding: licensure of casino employees, owners, and suppliers; disciplinary actions; patron exclusions; financing agreements; and boxing and unarmed combat in Indiana. The Legal Division researches, monitors, and analyzes relevant legislation; drafts and promulgates administrative rules; and drafts Resolutions and Orders for Commission business meetings. The Legal Division is responsible for representing the Commission in employment disputes; monitoring litigation and Local Development Agreements; negotiating and executing contracts and memoranda of understanding.

Occupational Licensing

Indiana law requires casino licensees to employ licensed individuals for most occupations in the regulated environment. Occupational licensees are held to certain standards regarding licensure, renewal, conduct, and reporting. If, for example, an applicant for an occupational license has a felony conviction, the Commission is prohibited from issuing a license unless the applicant completes the felony waiver process. The Legal Division works closely with the Background and Financial Investigations divisions to ensure that an individual is suitable for licensure. The Legal Division represents the Commission's interests throughout the occupational licensing process, which may include administrative hearings before an administrative law judge.



Back Row: Jeff Neuenschwander (*Deputy General Counsel*), Joby Jerrells (*General Counsel*), Derek Young, David Johnson.

Front Row: Sherry Green and Kesha Rich.

Supplier Licensing

In addition to licensing casinos and occupational licensees, the Commission also licenses entities which supply certain goods and services to casinos. The Legal Division is the initial contact for prospective supplier licensees. Legal Division staff members review supplier inquiries to determine whether licensure is required, and, if necessary, direct the applicant to the Investigations Division to initiate the suitability investigation process.

Junket Operators and Junketeers

Junket Operators are companies that arrange transportation, entertainment, dining, and lodging to travelers who wish to visit Indiana casinos. Junketeers are employees, owners, or persons possessing a substantial interest in the junket operator. Junket operators and junketeers must each obtain a certificate of registration from the Commission before contracting with Indiana casinos. The registration must be renewed annually. In FY 2013, the Commission continued to administer the junket operator and junketeer registration program. A total of eight (8) new junket operators and nine (9) new junketeers were issued certificates of registration. Two (2) junket operators and their junketeers allowed their certificates of registration to lapse. At the end of the reporting period, twenty-two (22) junket operators and twenty-five (25) junketeers held certificates of registration to operate in Indiana.

Rules

In FY 2013, the Legal Division readopted expiring rules, promulgated three final rules, and drafted emergency rules. After a thorough review of Gaming Regulations, the Division promulgated an omnibus rule which addressed multiple revisions across Title 68. In addition to the omnibus rule, the Division drafted rules governing local development agreements, boxing and mixed martial arts, licensing of suppliers of associated equipment, and casino promotions.

Patron Matters

If a patron of an Indiana casino has violated Indiana gaming laws or performed an act that would adversely affect public confidence in gaming, the Executive Director may direct the Legal Division to add the patron to the exclusion list. Cheating at a gambling game, theft, and fraud are examples of the acts that serve as the basis for exclusion. If an excluded patron believes that he or she was improperly excluded, the excluded patron may appeal the exclusion. The Legal Division represents the Commission in the administrative appeal process. Exclusion permanently bars a person from entering any Indiana casino, but an excluded patron may apply for removal from the exclusion list after three years.

Public Records

The Commission frequently receives request for information pursuant to Indiana's Access to Public Records Act. During FY 2013, staff received and responded to sixty-six (66) public records requests, resulting in the release of over 1,091 documents. Staff also updated forty-two (42) forms in an effort to comply with legislative changes and to streamline paperwork to make the agency's forms more useful.

LEGAL DIVISION STATISTICS

FY 2013 Occupational Licensing Statistics

Temporary Licenses Issued	3,420
Permanent Licenses Issued	2,742
License Renewals	11,297
License Revocations	22
License Denials	20
Felony Waivers	1
Felony Waivers Granted	1
Settlements in Lieu of Disciplinary Actions	1
Reprimands	2
Reinstatements of Revoked Licenses	3

FY 2013 Supplier Licensing Statistics

Suppliers License Inquiries Reviewed	24
Permanent Suppliers License Granted	2
Renewal of Suppliers License	27
Temporary Suppliers License Granted	3
Expired Suppliers Licenses	2

Exclusion Statistics

Patrons Excluded:	55
Exclusion Appeals:	2
Removals from Exclusion List:	0
Civil Penalty:	5
Currently on Exclusion List:	362



Kendra Nigg (*Controller*) and Tashina Manuel (*Assistant Controller*).

LICENSE CONTROL DIVISION

The License Control Division's legislative purpose is to conduct administrative enforcement actions against licensed entities engaged in unlawful gambling. Primarily, the Division assists and provides legal counsel to the Gaming Control and the Charity Gaming Divisions of the Indiana Gaming Commission.

The Gaming Control Division investigates suspected violations of the gambling laws, such as: illegal sports betting, possession of illegal gambling devices, illegal poker establishments, illegal charity gaming events, illegal sales of pull-tabs, and animal fighting operations, including dog and cock fighting. The Division assists the Gaming Control Division by providing legal support, drafting search warrants, and obtaining subpoenas. The Division will also work as a liaison with the local prosecutors when there are instances for criminal charges to be filed. The License Control Counsel provides legal training, updates, and advice to the Gaming Control Officers.

The Charity Gaming Division oversees charitable gaming by qualified organizations. The License Control Division works closely with the Charity Gaming Division by helping to enforce the Charity Gaming rules and regulations.

During FY 2013, the Division supported the Charity Gaming Division by initiating and settling approximately 80 disciplinary actions. The disciplinary actions have resulted in the Charity Gaming Division receiving monetary settlements and also recouping unpaid or underpaid license fees. Many disciplinary action settlement agreements also include suspensions or probations for certain individuals that have not conducted charitable gaming according to the charity gaming rules and regulations.



Sara Tait
Director of License Control

A majority of the disciplinary action settlement agreements also provide for mandatory training of individuals involved in running charitable gaming activities at the qualified organizations.

In FY 2013, the License Control Counsel further supported the Charity Gaming Division by processing approximately 45 denial applications for licensure. The Division has also provided legal updates and training to qualified charitable organization and other stakeholders by participating in educational seminars.

The Division has continued to take a comprehensive administrative rule relating to Charity Gaming through the final rule promulgation process. Legislation enacted in 2011 and 2012 caused significant updates to the Charity Gaming statutory provisions. The proposed final rule was made available to the public on the Indiana Register website on May 2, 2013. The Division held a public hearing on June 3, 2013. The Commission, at its June 26, 2013 business meeting, approved of and adopted the final rule. The final rule is now pending before the Office of the Attorney General and then will be submitted to the Governor for final approval. The Division anticipates the administrative rule will be in effect this Fall.



INDIANA CASINO LOCATIONS



AMERISTAR CASINO



AMERISTAR
CASINO ★ HOTEL

General Manager:

Matthew Schuffert

Address: 777 Ameristar Blvd.

East Chicago, Indiana 46312

Website:

www.ameristar.com/east_chicago.aspx

Date Opened: April 18, 1997

Gaming Space: 53,492 Square Feet

Electronic Gaming Devices: 1,986

Table Gaming Positions: 267

Restaurants: 6

Hotel: 288 Rooms

Admissions: 2,720,035

Total Taxes: \$73,439,719

Local Development Agreement Payments: \$7,672,820.50

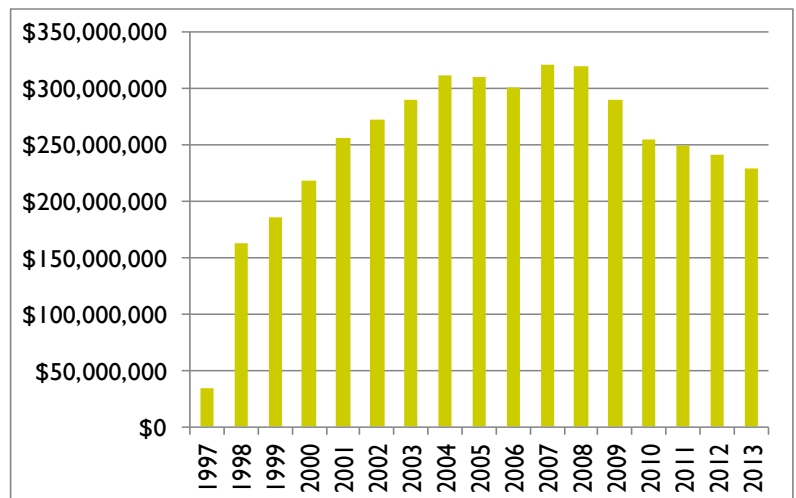
Total Employment: 1,085

Minority Employment: 66.82%

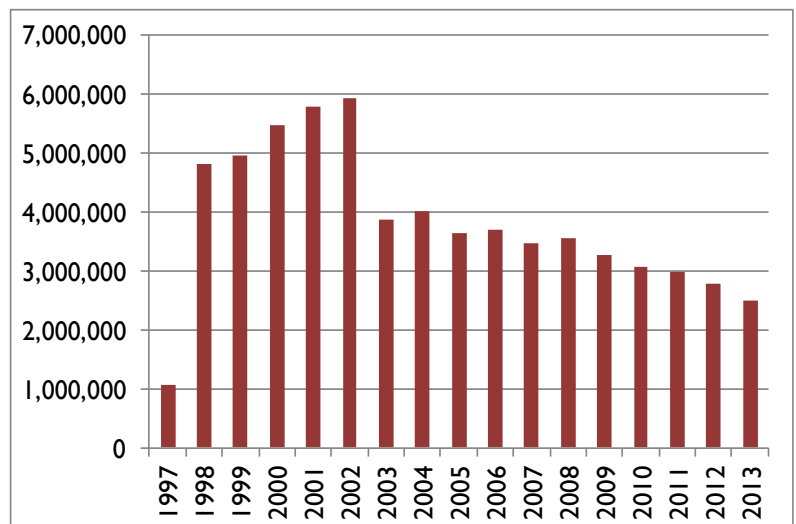
County Employment: 76.77%

Indiana Employment: 86.08%

Yearly Win Totals



Yearly Admission Totals



BELTERRA CASINO



General Manager: Sue Asciano

Address: 777 Belterra Dr.

Florence, Indiana 47020

Website:

www.belterracasino.com

Date Opened: October 27, 2000

Gaming Space: 40,200 Square Feet

Electronic Gaming Devices: 1,436

Table Gaming Positions: 366

Restaurants: 7

Hotel: 608 rooms

Admissions: 1,508,507

Total Taxes: \$38,485,395

Local Development Agreement Payments: \$1,595,329.00

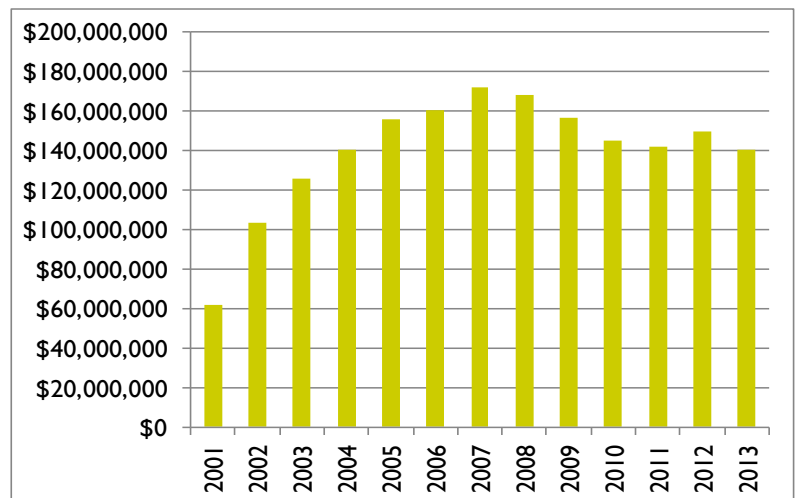
Total Employment: 1,024

Minority Employment: 12.3%

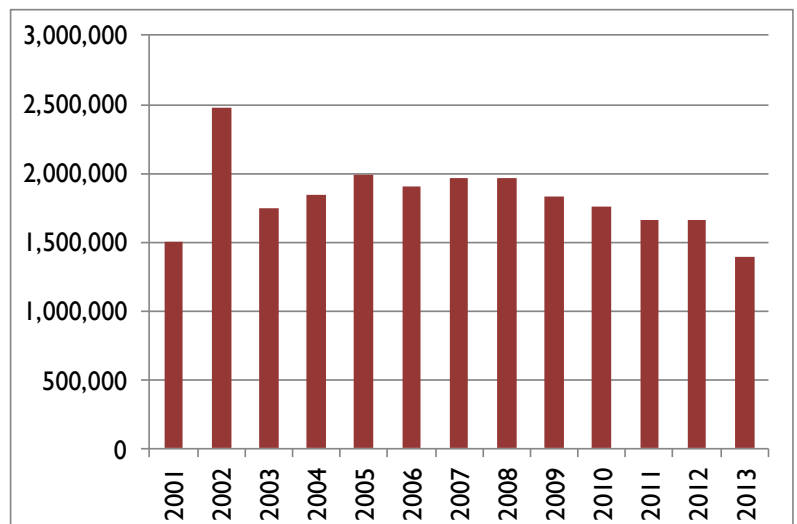
County Employment: 47.46%

Indiana Employment: 64.36%

Yearly Win Totals



Yearly Admission Totals



BLUE CHIP CASINO



General Manager:

Jeffrey Erickson

Address: 777 Blue Chip Drive

Michigan City, Indiana 46360

Website:

www.bluechipcasino.com

Date Opened: April 18, 1997

Gaming Space: 65,000 Square Feet

Electronic Gaming Devices: 1,946

Table Gaming Positions: 406

Restaurants: 5

Hotel: 486 rooms

Admissions: 2,392,854

Total Taxes: \$50,326,653

Local Development Agreement Payments: \$1,473,382.56

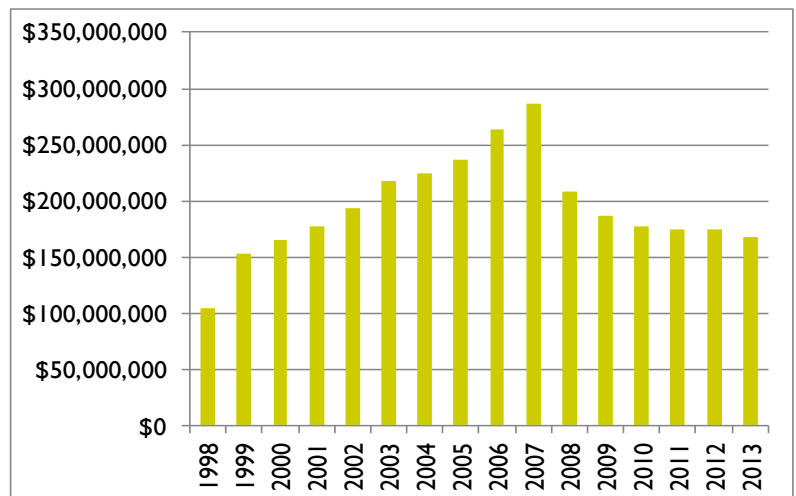
Total Employment: 1,099

Minority Employment: 26.1%

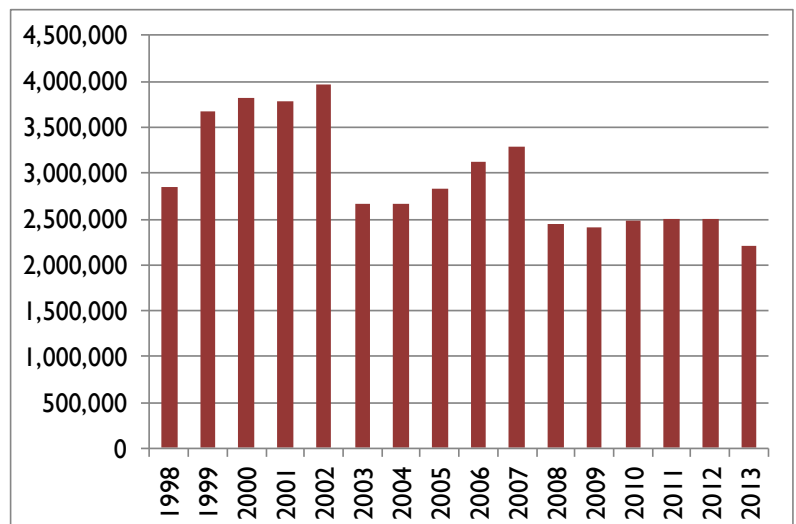
County Employment: 59.5%

Indiana Employment: 94.6%

Yearly Win Totals



Yearly Admission Totals



FRENCH LICK RESORT CASINO



General Manager: Brian Marsh

Address: 8670 West State Road 56

French Lick, Indiana 47432

Website:

www.frenchlick.com/gaming

Date Opened: November 1, 2006

Gaming Space: 49, 719 Square Feet

Electronic Gaming Devices: 1,047

Table Gaming Positions: 358

Restaurants: 7

Hotel: 686

Admissions: 952,087

Total Taxes: \$20,217,379

Local Development Agreement Payments: \$2,621,161.66

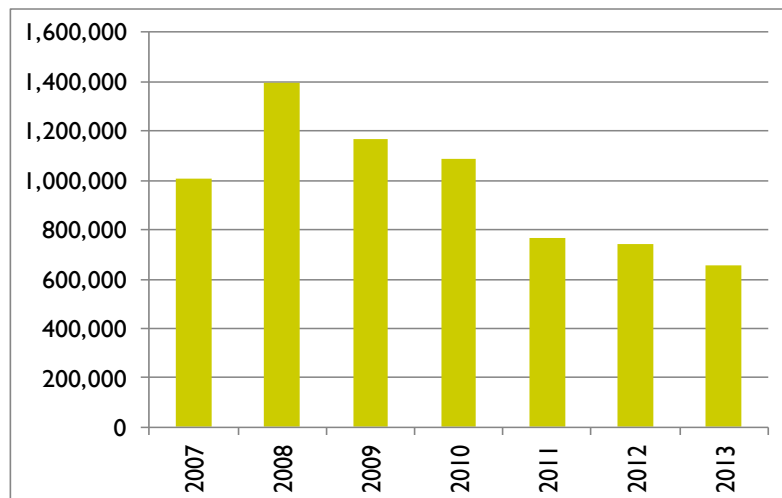
Total Employment: 1,254

Minority Employment: 8%

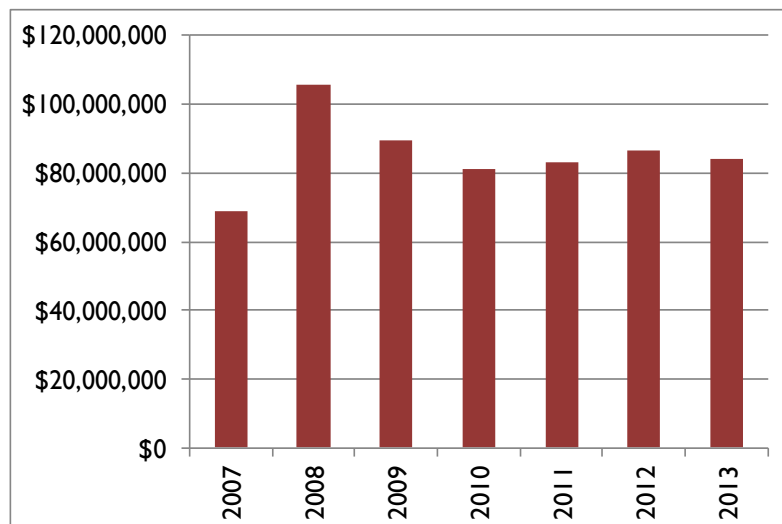
County Employment: 64%

Indiana Employment: 98%

Yearly Win Totals



Yearly Admission Totals



TROPICANA EVANSVILLE



General Manager: Ward Shaw

Address: 421 N.W. Riverside Drive

Evansville, Indiana 47708

Website:

www.tropevansville.com

Date Opened: December 8, 1995

Gaming Space: 38,360 Square Feet

Electronic Gaming Devices: 905

Table Gaming Positions: 303

Restaurants: 6

Hotel: 347 rooms

Admissions: 1,137,251

Total Taxes: \$30,199,938

Local Development Agreement Payments: N/A

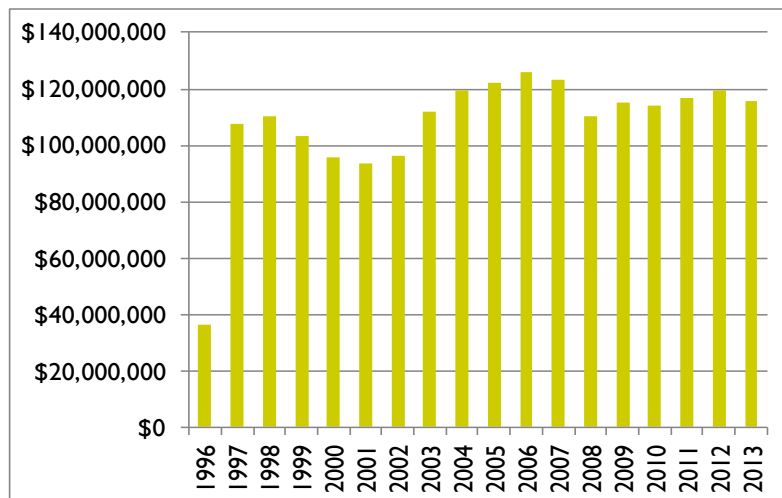
Total Employment: 852

Minority Employment: 19.37%

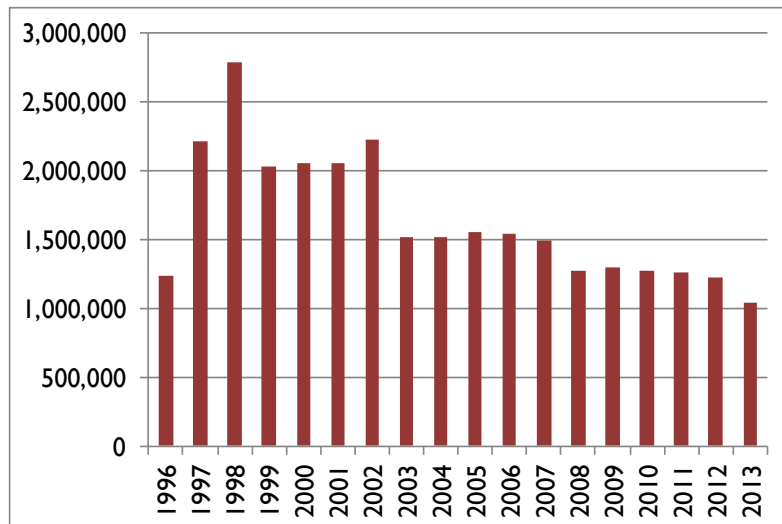
County Employment: 77.23%

Indiana Employment: 90.96%

Yearly Win Totals



Yearly Admission Totals



HOLLYWOOD CASINO



General Manager: Todd George

Address: 777 Hollywood Blvd.

Lawrenceburg, Indiana 47025

Website:

www.hollywoodindiana.com

Date Opened: December 13, 1996

Gaming Space: 175,000 Square Feet

Electronic Gaming Devices: 2,534

Table Gaming Positions: 723

Restaurants: 6

Hotel: 300 rooms

Admissions: 2,781,513

Total Taxes: \$110,189,035

Local Development Agreement Payments: \$35,046,116.27

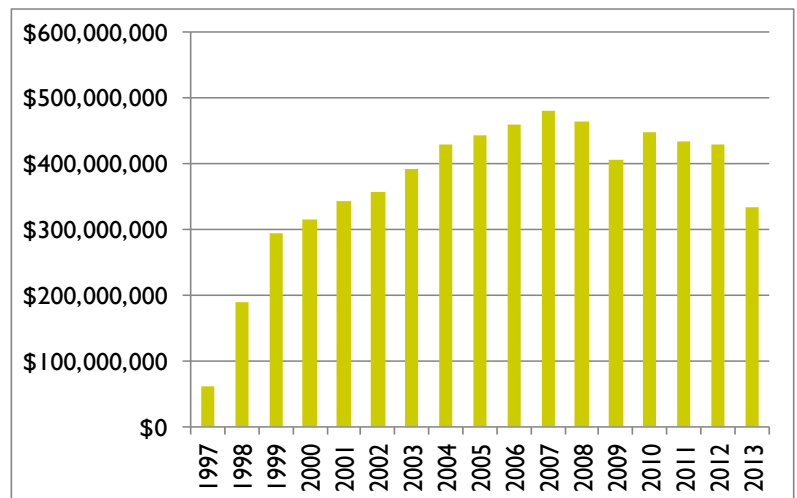
Total Employment: 1,231

Minority Employment: 11.2%

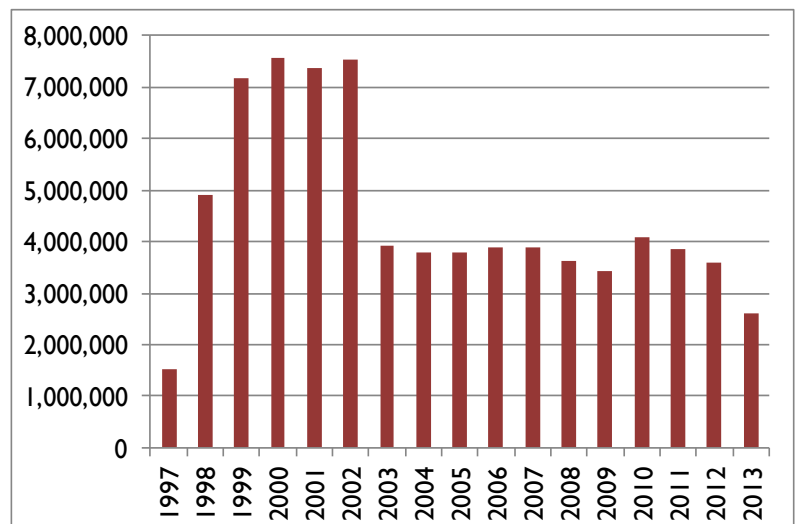
County Employment: 43.1%

Indiana Employment: 58.1%

Yearly Win Totals



Yearly Admission Totals



HOOSIER PARK CASINO



General Manager:

Jahnae Erpenbach

Address: 4500 Dan Patch Circle

Anderson, Indiana 46013

Website:

www.hoosierpark.com

Date Opened: May 29, 2008

Gaming Space: 54,000 Square Feet

Electronic Gaming Devices: 2,000

Table Gaming Positions: N/A

Restaurants: 7

Hotel: N/A

Admissions: 1,059,068

Total Taxes: \$50,308,875

Local Development Agreement Payments: N/A

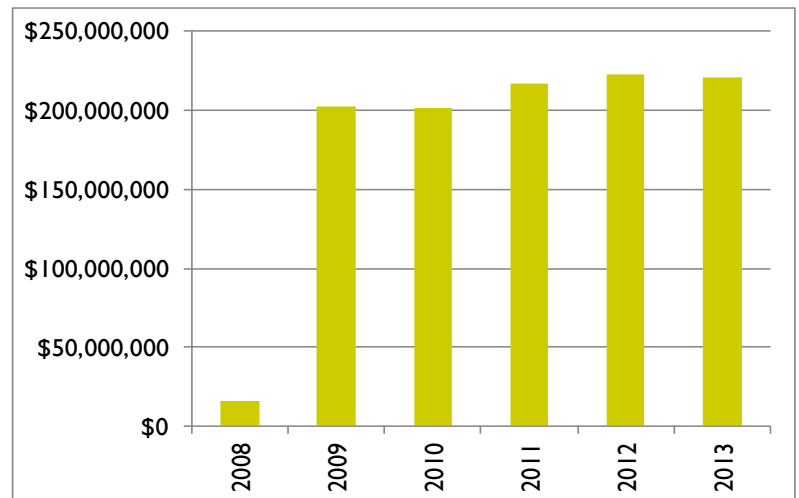
Total Employment: 732

Minority Employment: 22.95%

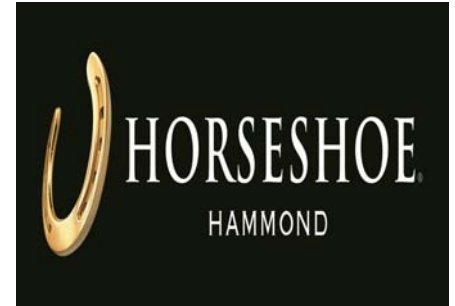
County Employment: 60.38%

Indiana Employment: 99.45%

Yearly Win Totals



HORSESHOE CASINO HAMMOND



General Manager: Daniel Nita

Address: 777 Casino Center Dr.

Hammond, Indiana 46320

Website:

www.horseshoehammond.com

Date Opened: June 29, 1996

Gaming Space: 108,000 Square Feet

Electronic Gaming Devices: 3,002

Table Gaming Positions: 1,161

Restaurants: 6

Hotel: N/A

Admissions: 4,921,638

Total Taxes: \$170,407,934

Local Development Agreement Payments: \$29,234,939.26

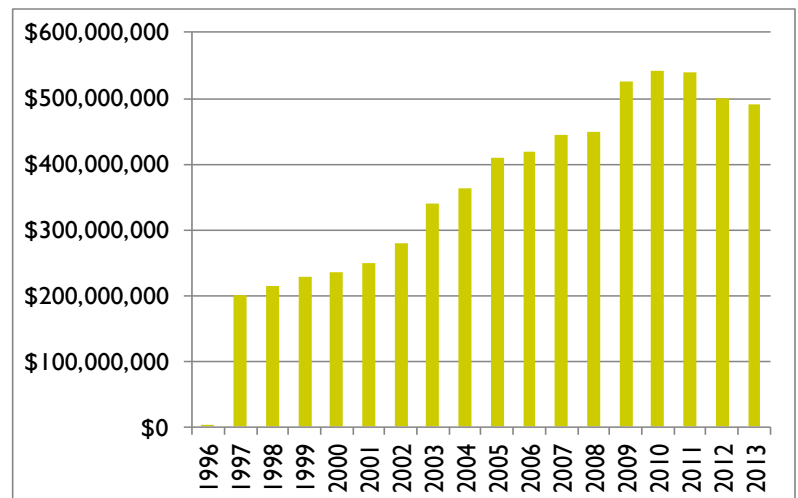
Total Employment: 2,072

Minority Employment: 59.9%

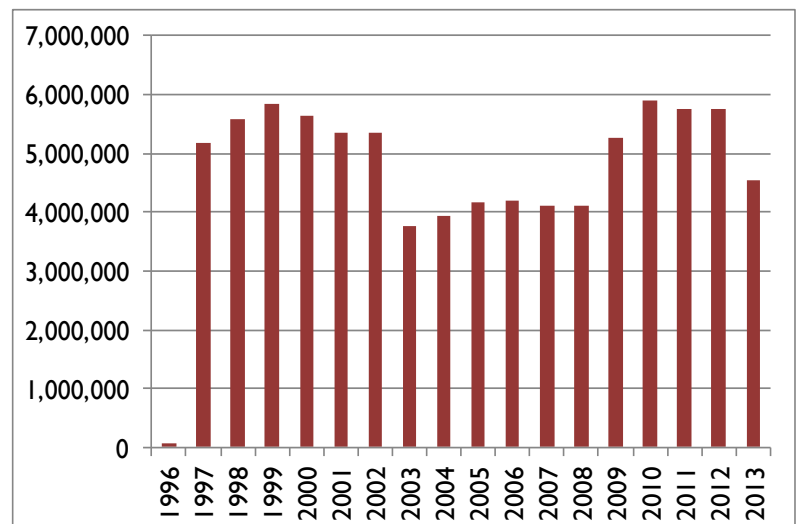
County Employment: 61.9%

Indiana Employment: 69.6%

Yearly Win Totals



Yearly Admission Totals



HORSESHOE CASINO SOUTHERN



HORSESHOE
CASINO • HOTEL

General Manager: Eileen Moore

Address:

11999 Casino Center Dr. S.E.

Elizabeth, Indiana 47117

Website:

www.horseshoe-indiana.com

Date Opened: November 20, 1996

Gaming Space: 86,600 Square Feet

Electronic Gaming Devices: 1,747

Table Gaming Positions: 763

Restaurants: 9

Hotel: 503 Rooms

Admissions: 2,163,527

Total Taxes: \$85,534,328

Local Development Agreement Payments: \$12,997,322.00

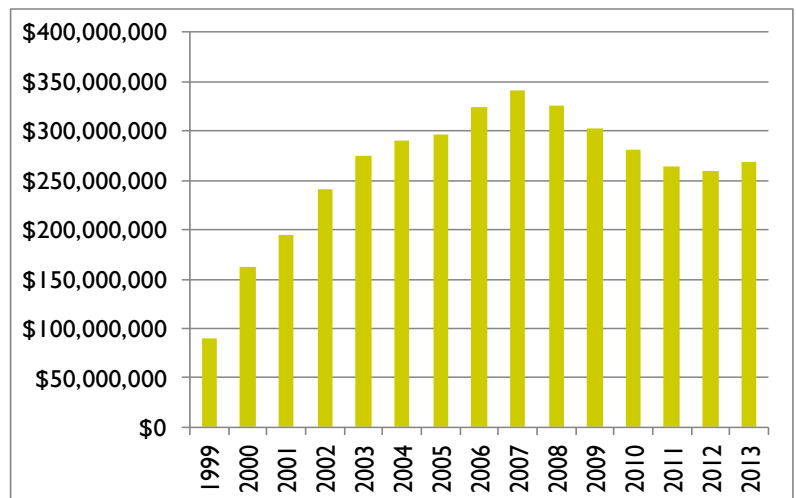
Total Employment: 1,540

Minority Employment: 16%

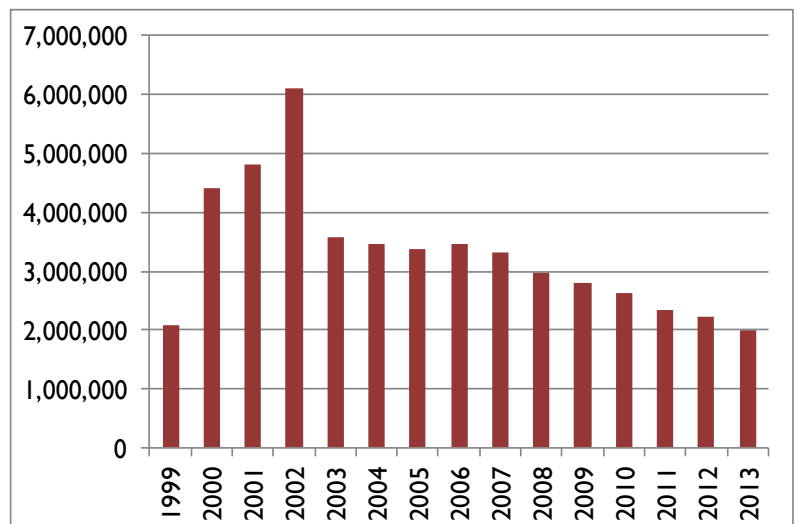
County Employment: 23%

Indiana Employment: 69%

Yearly Win Totals



Yearly Admission Totals



INDIANA GRAND CASINO



General Manager: Joe Derosa

Address: 4300 N. Michigan Road

Shelbyville, Indiana 46176

Website:

www.indianagrand.com

Date Opened: June 6, 2008

Gaming Space: 83,800 Square Feet

Electronic Gaming Devices: 1,857

Table Gaming Positions: N/A

Restaurants: 3

Hotel: N/A

Admissions: 2,337,085

Total Taxes: \$55,720,335

Local Development Agreement Payments: N/A

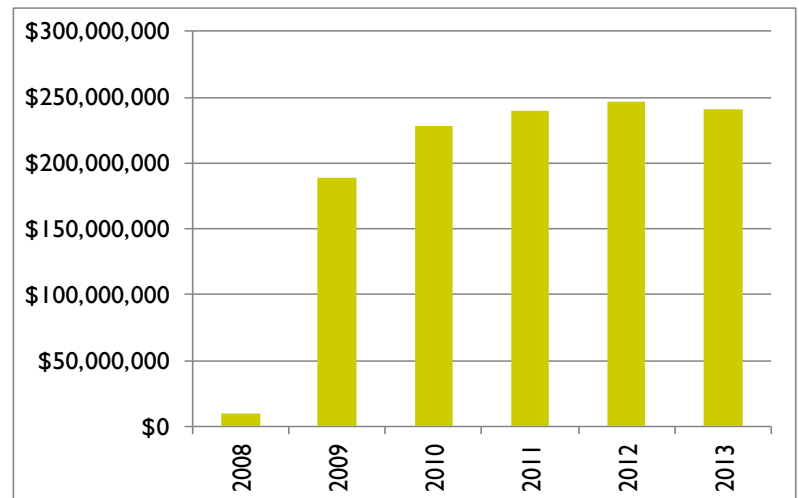
Total Employment: 674

Minority Employment: 11.86%

County Employment: 46.2%

Indiana Employment: 99.70%

Yearly Win Totals



MAJESTIC STAR CASINO I



General Manager: Craig Ghelfi

Address: 1 Buffington Harbor Dr.

Gary, Indiana 46406

Website:

www.majesticstar.com

Date Opened: June 11, 1996

Gaming Space: 43,000 Square Feet

Electronic Gaming Devices: 976

Table Gaming Positions: 410

Restaurants: 3

Hotel: N/A

Admissions: 1,312,470

Total Taxes: \$27,145,131

Local Development Agreement Payments: \$3,277,813.07

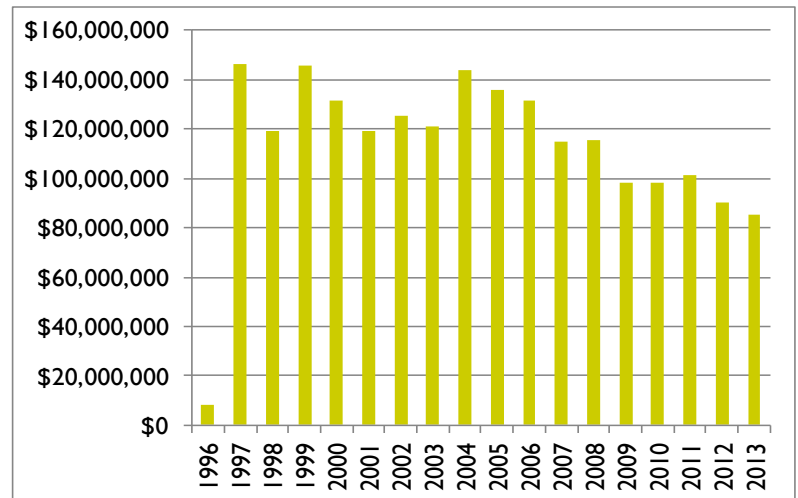
Total Employment: 967

Minority Employment: 77%

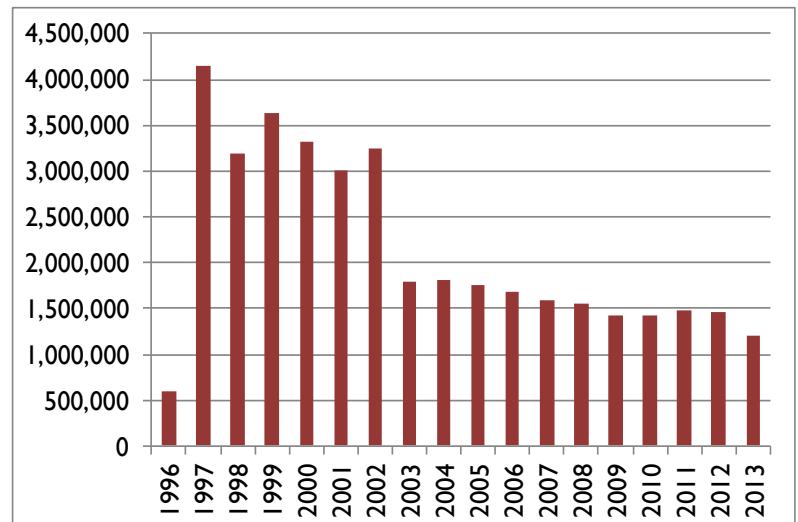
County Employment: 80%

Indiana Employment: 89%

Yearly Win Totals



Yearly Admission Totals



MAJESTIC STAR CASINO II



General Manager: Craig Ghelfi

Address: 1 Buffington Harbor Dr.

Gary, Indiana 46406

Website:

www.majesticstar.com

Date Opened: June 11, 1996

Gaming Space: 36,571 Square Feet

Electronic Gaming Devices: 921

Table Gaming Positions: 283

Restaurants: 3

Hotel: 126 rooms

Admissions: 1,312,470

Total Taxes: \$21,442,122

Local Development Agreement Payments: \$2,722,186.93

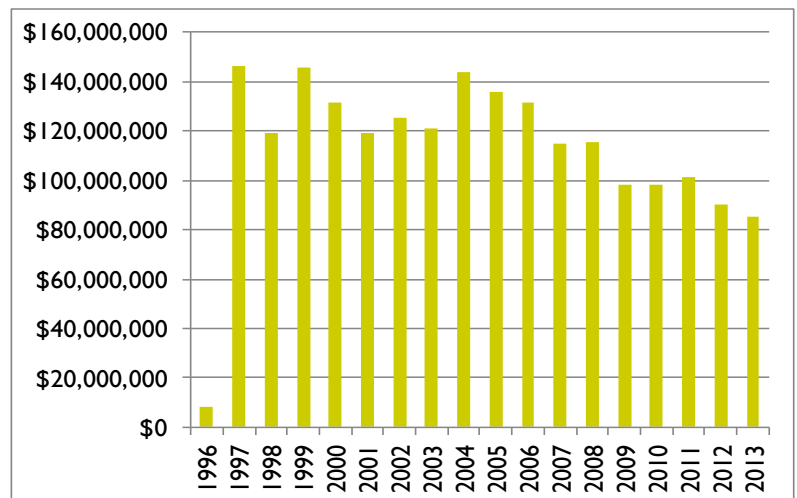
Total Employment: 222

Minority Employment: 68%

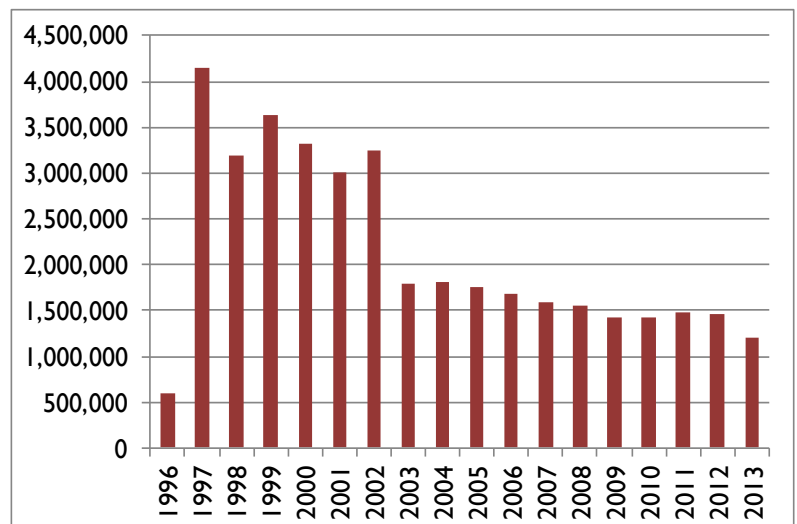
County Employment: 80%

Indiana Employment: 89%

Yearly Win Totals



Yearly Admission Totals



Rising Star Casino



General Manager: Steve Jimenez

Address: 777 Rising Star Drive

Rising Sun, Indiana 47040

Website:

www.risingstarcasino.com

Date Opened: October 4, 1996

Gaming Space: 40,000 Square Feet

Electronic Gaming Devices: 1,264

Table Gaming Positions: 231

Restaurants: 5

Hotel: 201 rooms

Admissions: 1,047,081

Total Taxes: \$18,962,663

Local Development Agreement Payments: \$1,368,980.00

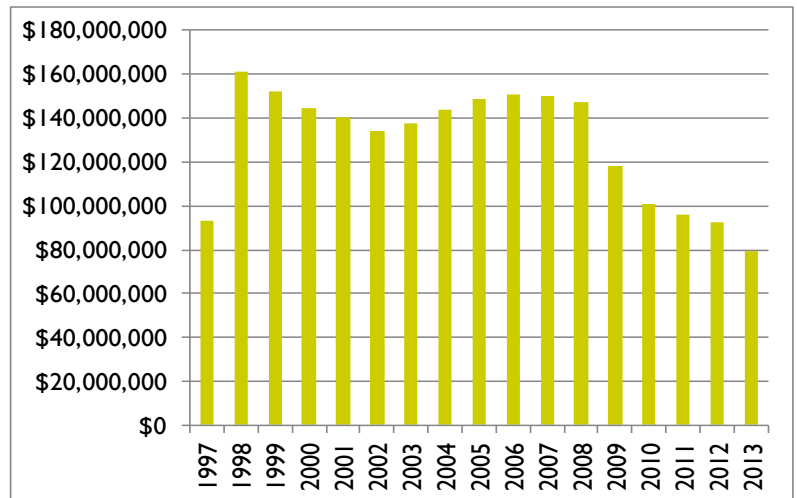
Total Employment: 675

Minority Employment: 3.55%

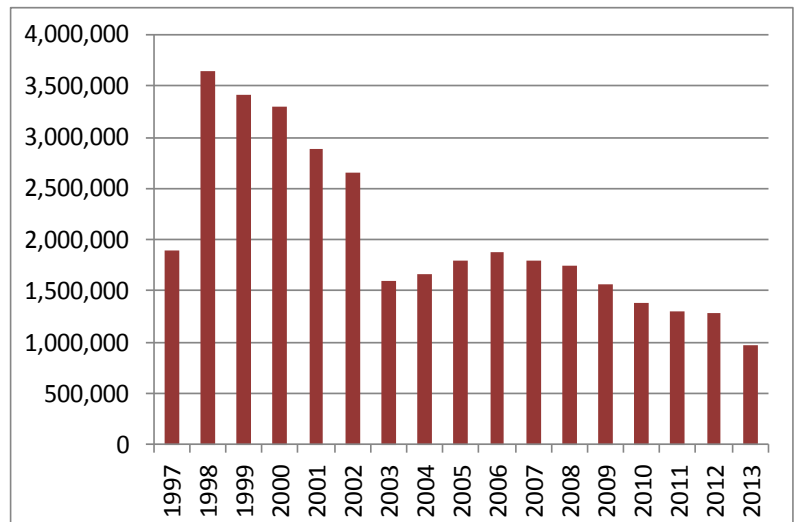
County Employment: 37.69%

Indiana Employment: 86.07%

Yearly Win Totals



Yearly Admission Totals





2013 GAMING REVENUE COMPARISON

These charts, along with the following pages, summarize the status of gaming in other, similarly situated states.

State	Gross Casino Gaming Revenue	Gaming Space Square Feet	Admissions	Casinos
<u>Nevada</u>	\$10.860 Billion	8,542,010	52.30 Million	265
<u>Pennsylvania</u>	\$3.158 Billion	1,110,700	Not Reported	12
<u>New Jersey</u>	\$3.051 Billion	1,601,842	27.70 Million	12
<u>Indiana</u>	\$2.614 Billion	874,742	24.08 Million	13
<u>Louisiana</u>	\$2.404 Billion	818,275	31.55 Million	18
<u>Mississippi</u>	\$2.251 Billion	2,354,617	24.77 Million	30
<u>Missouri</u>	\$1.769 Billion	810,000	24.57 Million	13
<u>Illinois</u>	\$1.639 Billion	366,022	16.16 Million	10
<u>Iowa</u>	\$1.467 Billion	681,552	22.59 Million	18

State	Total Taxes	Admissions Tax	Wagering Tax	Highest Marginal Rate
<u>Pennsylvania</u>	\$1.487 Billion	None	Flat	55% (slots), 14% (table games)
<u>Nevada</u>	\$868.60 Million	None	Graduated	6.75%
<u>Indiana</u>	\$806.56 Million	\$3	Graduated	40%
<u>Louisiana</u>	\$579.45 Million	None	Graduated	21.5%
<u>Illinois</u>	\$574.34 Million	\$2 , \$3	Graduated	50%
<u>Missouri</u>	\$471.41 Million	\$2	Flat	21%
<u>Iowa</u>	\$334.43 Million	None	Graduated	24%
<u>Mississippi</u>	\$272.73 Million	None	Graduated	12%
<u>New Jersey</u>	\$254.84 Million	None	Flat	9.25%

ILLINOIS GAMING BOARD



Administrator: Mark Ostrowski

Address: 160 North LaSalle, Suite 300

Chicago, Illinois 60601

Phone #: 312-814-4700

Website: www.igb.illinois.gov

Overview

The Illinois Gaming Board provides regulatory oversight of riverboat casinos in the form of audit, legal, enforcement, investigative and financial analysis activities. It is assisted in its enforcement and investigative duties by a division of the Illinois State Police.

Graduated Wagering Tax System

- 15% of AGR up to and including \$25 million
- 22.5% of AGR in excess of \$25 million but not exceeding \$50 million
- 27.5% of AGR in excess of \$50 million but not exceeding \$75 million
- 32.5% of AGR in excess of \$75 million but not exceeding \$100 million
- 37.5% of AGR in excess of \$100 million but not exceeding \$150 million
- 45% of AGR in excess of \$150 million but not exceeding \$200 million
- 50% of AGR in excess of \$200 million an amount equal to 5% of the AGR and \$1 of the admission tax is credited to local government.

Tax Uses

Primarily educational assistance and local government needs.

FY 2013 Information

Number of Casinos: 10

Total Size: 366,022 Square Feet

Total Admissions: 16.16 million

Gross Revenue (Adjusted): \$1.639 billion

Per Admissions: \$101.42

Per Square Foot: \$4,477.87

Taxes Collected: \$574.34 million

State: \$545,623,000

Local: \$28,717,000

IOWA RACING AND GAMING COMMISSION



Administrator: Brian J. Ohorilko

Address: 1300 Des Moines Street, Ste 100
Des Moines, Iowa 50309

Phone #: 515-281-7352

Website: www.iowa.gov/irgc

Overview

The Iowa Racing and Gaming Commission administers the laws and rules on pari-mutuel wagering at racetracks and gambling at excursion gambling boats, racetrack enclosures and gambling structures to protect the public and ensure the integrity of licensed facilities and participants.

Graduated Wagering Tax System

- 5% of AGR up to \$1 million.
- 10% of AGR between \$1 million and \$3 million.
- 22% of AGR above \$3 million.

Of this, 1% of AGR is distributed to local government.

Note: Racinos are taxed at a rate of 24% of AGR for those exceeding \$100 million in gaming revenue.

Tax Uses

Infrastructure, education, environmental causes, tourism projects, cultural initiatives and general fund.

FY 2013 Information

Number of Casinos: 18

Total Size: 678,092 Square Feet

Total Admissions: 22.59 million

Gross Revenue (Adjusted): \$1.467 billion

Per Admissions: \$507.61

Per Square Foot: \$2,163.42

Taxes Collected: \$334.43 million

LOUISIANA GAMING CONTROL BOARD



Chairman: Vacant

(Velma Rogers, Vice Chairman)

Address: 7901 Independence Boulevard, Bldg. A
Baton Rouge, Louisiana 70806

Phone #: (225) 925-1846

Website: lgcb.dps.louisiana.gov

Overview

The Louisiana Gaming Control Board shares responsibility for riverboat gaming with the Louisiana State Police Gaming Enforcement Division. It is also responsible for all other aspects of gaming in Louisiana, including video gaming machines, racetracks and a single land-based casino.

Graduated Wagering Tax System

- Riverboat Casinos: 21.5%
- Land-based casinos: \$60 million (annually) or 21.5% of gross gaming revenue (whichever is greater).
- 21.5% of AGR above \$8 million per month.

For all other licensees:

- 21.5% of AGR.
- Racinos: 18.5% of AGR to state, 4% to local.

Tax Uses

General fund, City of New Orleans, public retirement systems, state capital fund and general fund.

FY 2013 Information

Number of Casinos: 18

Total Size: 818,275 Square Feet

Total Admissions: 31.55 million

Gross Gaming Revenue: \$2.404 billion

Per Admissions: \$76.20

Per Square Foot: \$2937.89

Taxes Collected: \$579.45 million

State: 18.5%

Local: 4%

MISSISSIPPI GAMING COMMISSION



Executive Director: Allen Godfrey

Address: 620 North Street, Suite 200

Jackson, Mississippi 39202

Phone #: (601) 576-3800

Website: www.msgamingcommission.com

Overview

The Mississippi Gaming Commission establishes and enforces regulations under the authority of those laws in such a manner that will ensure the integrity of the State of Mississippi and maintain the public confidence in both the charitable gaming and casino gaming industries.

Graduated Wagering Tax System

- 8% on gross gaming revenues
- Additional and optional 4% local tax on gaming revenue

Tax Uses

Housing, education, transportation, health care services, youth counseling programs, local public safety programs.

FY 2013 Information

Number of Casinos: 30

Total Size: 2,354,617 Square Feet

Total Admissions: 24.77 million

Gross Revenue (Adjusted): \$2.251 billion

Per Admissions: \$90.88

Per Square Foot: \$995.99

Taxes Collected: \$272.73

Local: 4% maximum

MISSOURI GAMING COMMISSION



Executive Director: Roger Stottlemire

Address: 3417 Knipp Drive

Jefferson City, Missouri 65109

Phone #: (573) 526-4080

Website: www.mgc.dps.mo.gov

Overview

The Missouri Gaming Commission regulates riverboat gaming and charitable bingo. The commission contracts with the Missouri Highway Patrol to provide enforcement and regulatory services; however, the salaries of enforcement officers are paid from the Commission budget.

Tax Schedule

Flat rate of 21% of gross gaming revenue.

An admissions tax of \$2:

- \$1 to state government
- \$1 to local government

Tax Uses

Education, public safety programs, gambling addiction, veterans' and early childhood programs.

FY 2013 Information

Number of Casinos: 13

Total Size: 811,000 Square Feet

Total Admissions: 24.57 million

Gross Revenue (Adjusted): \$1.769 billion

Per Admissions: \$72.00

Per Square Foot: \$2181.26

Taxes Collected: \$471.41 million

Local: 2%

OHIO CASINO CONTROL COMMISSION



Executive Director: Matthew T. Shulder

Address: 10 West Broad Street

Columbus, Ohio 43215

Phone #: (614) 387-5858

Website: casinocontrol.ohio.gov

Overview

The Ohio Casino Control Commission has the responsibility to ensure the integrity of casino gaming by licensing, regulating, investigating, and enforcing state laws. The Commission also shall have jurisdiction over all persons participating in casino gaming authorized the state legisla-

Taxing Sources

- 51% to counties and localities
- 34% to the Ohio student fund
- 5% to host city fund
- 3% to the Ohio State Racing Commission
- 3% to the Ohio Casino Control Commission
- 2% to gambling addiction services
- 2% to law enforcement training programs

Tax Uses

Local governments, education, casino control commission, racing commission, law enforcement training, problem gambling and addictions.

FY 2013 Information

Number of Casinos: 4

Total Size: 521,000

Total Admissions: N/A

Gross Revenue (Adjusted): \$691,090,307 million

Per Admissions: N/A

Per Square Foot: \$1326.47

Taxes Collected: \$225,448,259 million

State: *Taxing Sources*

Local: *Taxing Sources*

PENNSYLVANIA GAMING CONTROL



Chairman: William H. Ryan, Jr.

Address: 303 Walnut Street, 2nd Floor Strawberry Square
Harrisburg, Pennsylvania 17101

Phone #: (717) 346-8300

Website: gamingcontrolboard.pa.gov

Overview

The Pennsylvania Gaming Control Board is responsible for ensuring the integrity of legalized gaming, fulfilling the objectives of limited gaming in Pennsylvania to deliver a significant source of revenue, assisting the horse racing industry, providing broad economic opportunities and enhancing

Flat Wagering Tax System

Slot Machines (55% tax):

34% to the state gaming fund

12% to the horse racing industry

5% to economic development

4% to local and county governments

Table Games (16% tax):

14% to the state general fund

2% to local and county governments

Tax Uses

Property tax relief, economic development, tourism, horse racing and local government.

FY 2013 Information

Number of Casinos: 12

Total Size: 1,110,700 Square Feet

Total Admissions: N/A

Gross Revenue (Adjusted): \$3.158 billion

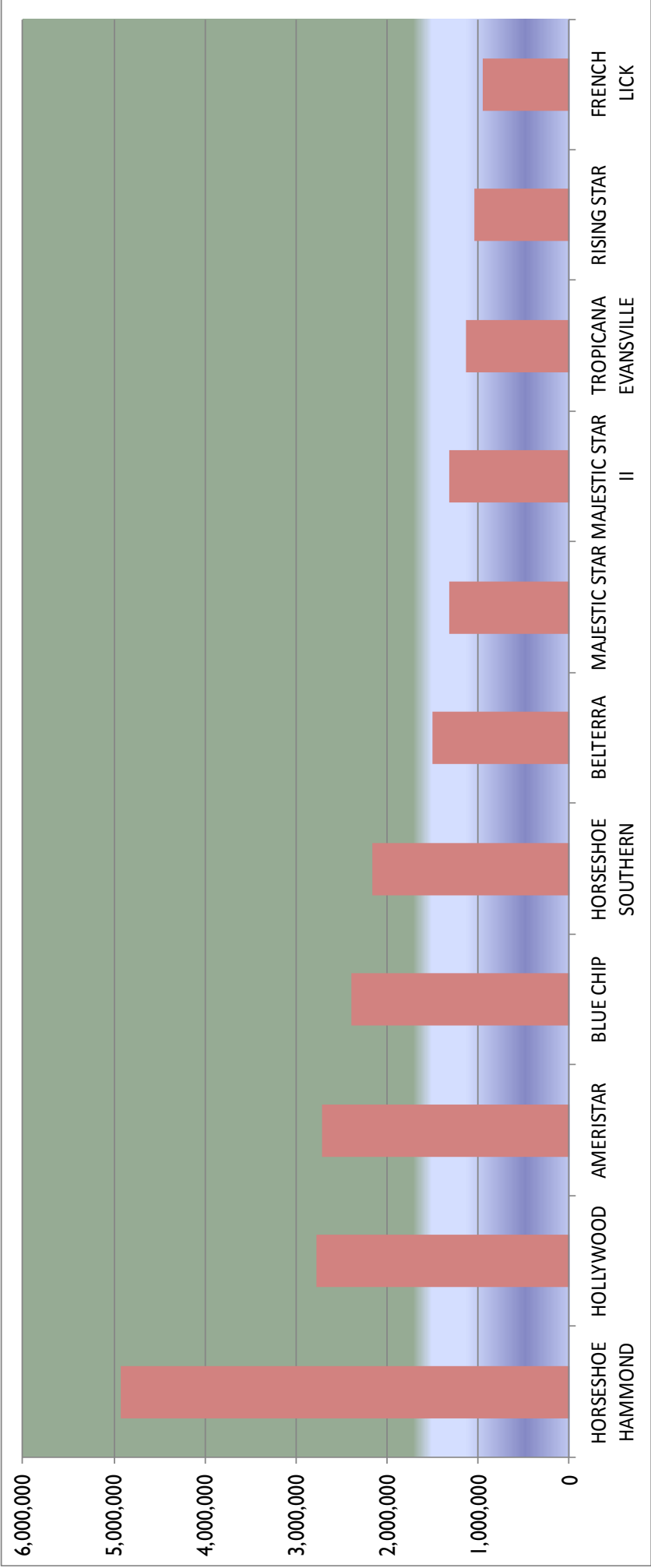
Per Admissions: N/A

Per Square Foot: \$1338.80

Taxes Collected: 1.487 billion



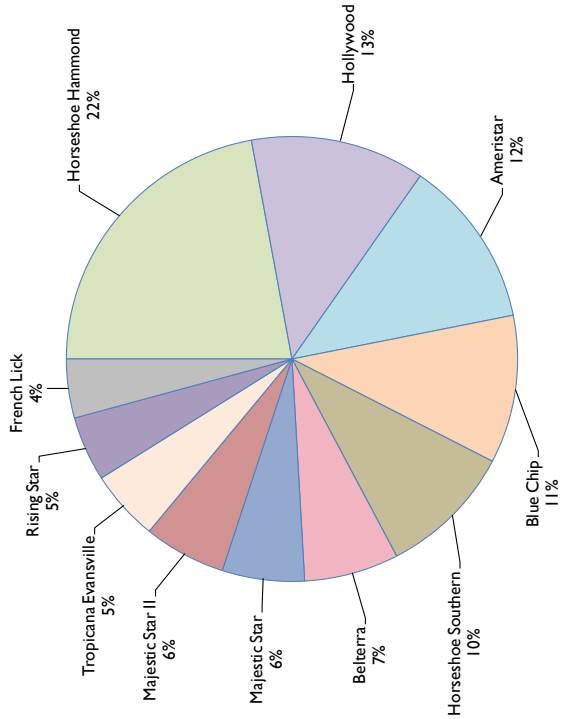
2013 TOTAL ADMISSIONS PER CASINO



HORSESHOE HAMMOND	HOLLYWOOD	AMERISTAR	BLUE CHIP	HORSESHOE SOUTHERN	BELTERRA	MAJESTIC STAR	MAJESTIC STAR II	TROPICANA EVANSVILLE	RISING STAR	FRENCH LICK
4,921,638	2,781,513	2,720,035	2,392,854	2,163,527	1,508,507	1,312,470	1,312,470	1,137,251	1,047,081	952,087

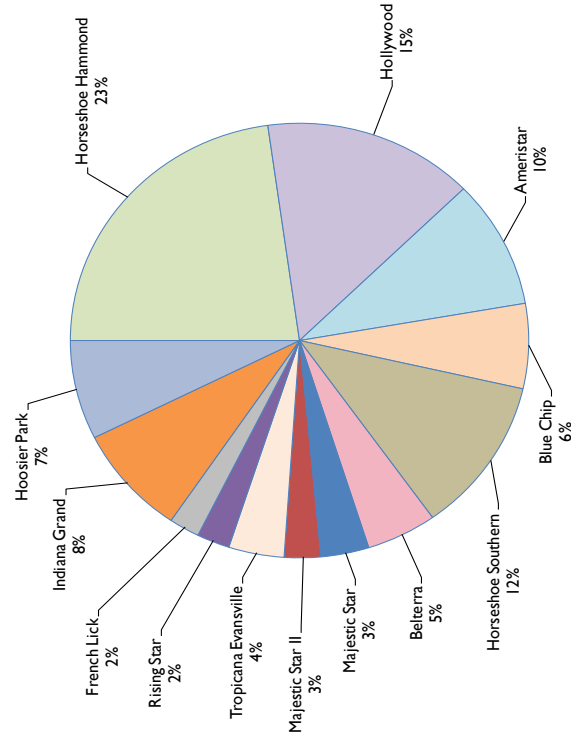
Total Admissions: 22,249,433

2013 ADMISSION TAX REPORTED



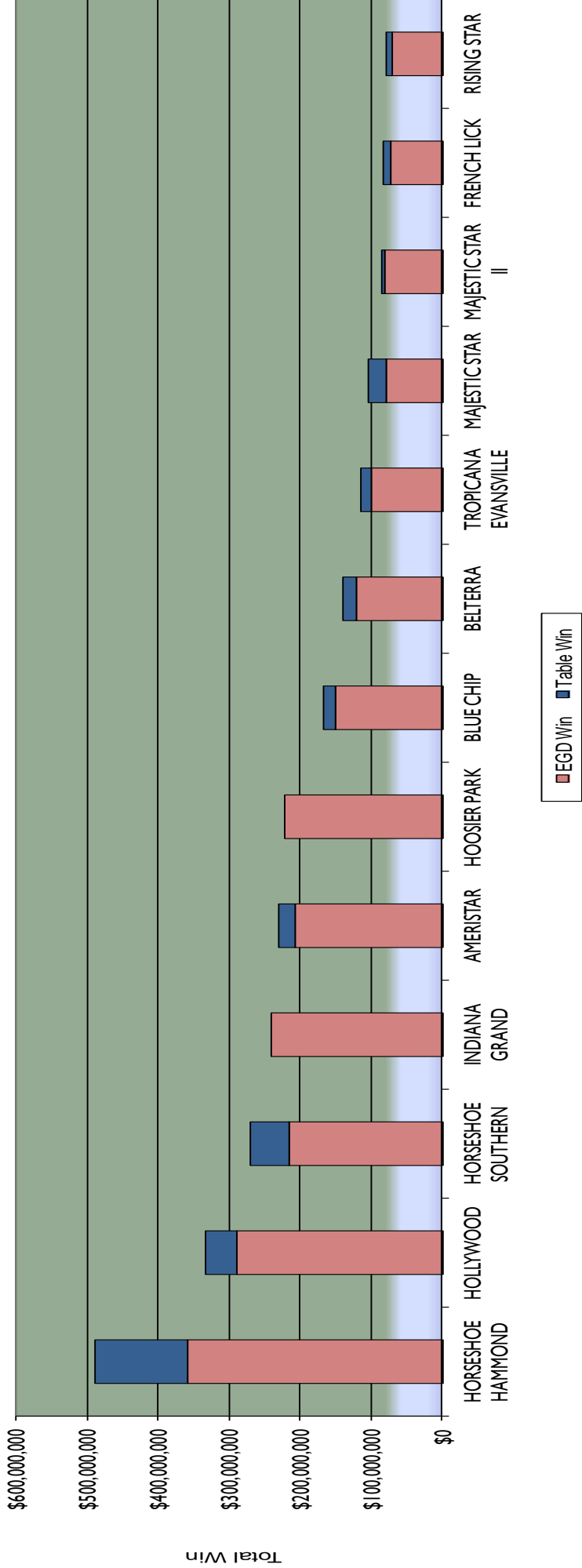
TAX REPORTED	HORSESHOE HAMMOND	HOLLYWOOD	AMERISTAR	BLUE CHIP	HORSESHOE SOUTHERN	BELTERRA	MAJESTIC STAR	MAJESTIC STAR II	TROPICANA EVANSVILLE	RISING STAR	FRENCH LICK	GRAND TOTAL
JULY	1,572,588	853,155	756,177	696,375	604,029	450,657	372,669	372,669	331,644	337,194	303,759	6,650,916
AUGUST	1,476,183	803,775	717,411	671,628	550,050	447,156	359,010	359,010	300,564	324,507	254,811	6,264,105
SEPTEMBER	1,277,673	755,289	764,544	631,410	598,884	396,285	335,082	335,082	287,211	305,499	262,320	5,949,279
OCTOBER	1,237,053	674,295	687,228	587,457	528,717	369,696	313,182	313,182	265,431	269,925	238,032	5,484,198
NOVEMBER	1,147,383	692,613	682,056	568,797	510,909	349,146	296,151	296,151	262,965	246,153	212,880	5,265,204
DECEMBER	1,171,569	724,614	678,537	582,513	533,295	359,376	302,634	302,634	276,648	235,323	230,325	5,397,468
JANUARY	1,089,552	710,778	631,473	497,541	500,478	343,152	286,575	286,575	268,101	239,388	195,141	5,048,754
FEBRUARY	1,135,812	752,937	632,739	511,005	537,927	351,522	303,825	303,825	281,163	245,481	218,601	5,274,837
MARCH	1,300,836	706,002	708,036	654,747	585,519	410,334	352,434	352,434	315,228	266,400	243,483	5,895,453
APRIL	1,115,421	583,932	630,384	596,814	491,925	359,508	330,099	330,099	263,904	230,814	219,672	5,152,572
MAY	1,132,569	563,523	651,012	599,820	548,724	345,342	344,124	344,124	284,031	224,004	237,138	5,274,411
JUNE	1,082,275	523,626	620,508	580,455	500,124	343,347	341,625	341,625	274,863	216,555	240,099	5,091,102
TOTAL	\$ 14,764,914	\$ 8,344,539	\$ 8,160,105	\$ 7,170,562	\$ 6,490,581	\$ 4,525,521	\$ 3,937,410	\$ 3,937,410	\$ 3,411,753	\$ 3,141,243	\$ 2,856,261	\$ 66,748,299

2013 WAGERING TAX REPORTED



TAX REPORTED	HORSESHOE HAMMOND	HOLLYWOOD	HORSESHOE SOUTHERN	AMERISTAR	INDIANA GRAND	HOOSIER PARK	BLUE CHIP	BELTERRA	TROPICANA EVANSVILLE	MAJESTIC STAR	MAJESTIC STAR II	RISING STAR	FRENCH LICK	GRAND TOTAL
JULY	7,352,850	5,426,865	3,544,326	2,851,120	4,433,506	4,075,823	2,357,250	1,889,659	1,602,300	1,348,115	1,146,749	1,197,681	1,241,267	38,467,511
AUGUST	10,660,374	7,468,446	4,736,471	3,537,509	4,339,177	3,892,477	2,616,447	2,146,516	1,524,042	1,362,788	1,139,000	1,084,050	1,144,058	45,651,357
SEPTEMBER	11,720,274	8,603,504	5,351,728	4,280,933	4,062,181	4,070,915	2,964,853	2,417,549	1,717,119	1,356,265	1,078,510	1,140,861	1,076,848	49,841,539
OCTOBER	12,696,833	8,207,929	6,375,402	4,606,042	3,802,680	3,739,842	3,185,688	2,172,602	1,730,359	1,628,878	1,244,265	1,196,396	1,299,160	51,886,076
NOVEMBER	12,192,662	8,847,548	6,558,479	5,587,703	4,166,386	3,693,549	3,406,415	3,028,573	1,833,865	1,713,785	1,313,924	1,267,433	1,288,259	54,898,581
DECEMBER	14,830,947	10,308,096	6,738,751	6,148,937	4,063,465	3,658,856	4,174,977	2,956,807	2,236,942	1,696,186	1,344,951	1,328,985	1,331,431	60,819,331
JANUARY	12,098,595	9,903,943	6,688,356	5,469,740	4,796,008	3,928,707	3,537,819	3,218,689	2,256,256	1,999,222	1,266,805	1,259,531	1,241,267	57,664,936
FEBRUARY	15,847,989	10,326,355	7,779,097	5,848,141	5,050,172	4,654,803	3,758,905	3,332,937	2,478,379	2,231,717	1,706,996	1,569,781	1,144,058	65,729,330
MARCH	16,596,719	10,082,360	8,267,395	7,962,169	5,983,157	5,308,334	4,664,951	3,601,666	3,295,853	2,774,735	2,028,901	1,697,977	1,076,848	73,336,066
APRIL	14,512,914	8,203,583	8,322,355	6,790,467	5,416,266	4,728,501	4,329,574	3,801,442	2,856,087	2,665,367	1,770,358	1,464,840	1,299,160	66,160,916
MAY	13,749,240	7,394,660	7,578,052	6,556,051	5,180,063	4,063,515	3,447,846	2,804,629	2,528,163	1,916,320	1,310,142	1,219,224	1,288,259	59,036,165
JUNE	13,383,623	7,071,207	7,103,335	5,640,802	4,427,273	4,493,553	4,703,366	2,588,803	2,728,820	2,514,343	2,154,111	1,399,661	1,331,431	59,540,329
TOTAL	\$155,643,020	\$101,844,496	\$79,043,747	\$65,279,614	\$55,720,335	\$50,308,875	\$43,148,091	\$33,959,874	\$24,788,185	\$23,207,721	\$17,504,712	\$15,821,420	\$14,762,048	\$683,032,137

2013 TOTAL WIN PER CASINO



	HORSESHOE HAMMOND	HOLLYWOOD	HORSESHOE SOUTHERN	INDIANA GRAND	AMERISTAR	HOOSIER PARK	BLUE CHIP	BELTERRA	TROPICANA EVANSVILLE	MAJESTIC STAR	MAJESTIC STAR II	FRENCH LICK	RSING STAR
TABLE GAME WIN	\$ 131,649,672	\$ 44,536,078	\$ 54,074,977	N/A	\$ 22,992,801	N/A	\$ 17,694,991	\$ 20,324,995	\$ 16,163,573	\$ 25,986,959	\$ 4,218,189	\$ 11,029,695	\$ 9,083,197
EGD WIN	\$ 358,143,474	\$ 289,717,191	\$ 215,533,030	\$ 241,336,228	\$ 206,588,447	\$ 221,258,792	\$ 150,220,745	\$ 120,350,092	\$ 99,624,810	\$ 78,251,900	\$ 80,975,536	\$ 72,884,176	\$ 70,578,216
TOTAL WIN	\$ 489,793,146	\$ 334,253,269	\$ 269,608,007	\$ 241,336,228	\$ 229,581,248	\$ 221,258,792	\$ 167,915,736	\$ 140,675,087	\$ 115,788,383	\$ 104,238,859	\$ 85,193,725	\$ 83,913,871	\$ 79,661,413

STATE-WIDE WIN - TABLE GAMES	\$357,755,127
STATE-WIDE WIN - EGD	\$2,205,462,637
TOTAL STATEWIDE WIN	\$2,563,217,764

2013 GAMING OPERATIONS SUMMARY

EGD'S	UNITS*	COIN IN	WIN
0	10	0	2,461,460
1 CENT	12,264	10,530,938,623	1,259,468,913
2 CENT	705	626,130,915	75,878,970
3 CENT	8	26,163,734	3,875,422
5 CENT	946	1,039,517,620	86,541,063
10 CENT	84	117,309,094	9,189,215
25 CENT	3,582	3,969,140,350	276,971,238
50 CENT	414	346,774,184	32,209,052
\$1	2,727	5,442,543,013	355,217,281
\$2	34	90,073,513	4,107,662
\$5	529	1,336,635,020	73,532,693
\$10	60	147,378,538	8,001,116
\$20	0	0	0
\$25	83	242,645,491	12,550,982
\$50	2	2,523,000	182,825
\$100	34	82,405,800	4,884,961
\$500	3	772,500	176,062
\$1,000	2	447,000	10,600
Other **	N/A	0	203,122
TOTAL	21,487	\$24,001,398,395	\$2,205,462,637

* As of June 30, 2013

** Tournament receipts

***Totals may include minor variations due to rounding.

TABLE GAMES	UNITS*	DROP	WIN
Baccarat	60	307,463,262	47,063,811
Big Six	6	1,979,217	1,046,432
Blackjack/21	303	773,551,834	140,814,063
Craps	44	231,802,396	48,997,138
Non Traditional	0	0	0
Poker ***	98	220,156,534	58,947,743
Poker Room **	135	27,526,665	27,526,592
Roulette	44	115,980,782	30,368,705
Other****	N/A	0	2,990,643
TOTAL	690	\$1,678,460,690	\$357,755,127

* As of June 30, 2013

** Traditional Poker

*** Includes Caribbean Stud, Let It Ride, Pai Gow, 3 Card, Boston 5 Stud,

3-5-7, Wild Hold Em Fold, Crazy 4, and 2-2-1.

**** Tournament receipts

2013 SUMMARY OF TABLE GAME ACTIVITY

As reported for the year ended June 30, 2013

UNITS*	AMERISTAR	BELTERRA	BLUE CHIP	TROPICANA EVANSVILLE	FRENCH LICK	HOLLYWOOD	HORSESHOE HAMMOND	HORSESHOE SOUTHERN	MAJESTIC STAR	MAJESTIC STAR II	RISING STAR
Baccarat	12	1	1	1	2	3	25	3	12	N/A	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	1	4	N/A	N/A	N/A	1
Black Jack	15	22	26	20	25	47	51	45	21	9	22
Craps	3	4	4	3	4	4	9	6	4	1	2
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Poker****	7	11	7	3	6	10	25	15	8	N/A	6
Poker Room**	N/A	9	8	10	4	19	34	30	N/A	21	N/A
Roulette	2	3	4	3	3	7	10	7	2	1	2
Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	39	50	50	40	44	91	158	106	47	32	33
DROP											
Baccarat	33,131,199	797,251	5,403,557	1,123,927	989,811	9,449,839	189,863,656	17,352,254	49,351,768	N/A	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	269,472	1,665,209	N/A	N/A	N/A	44,536
Black Jack	59,993,858	64,236,017	40,279,558	34,301,665	31,998,454	113,711,619	197,631,407	137,400,073	67,025,530	2,782,995	24,190,658
Craps	16,004,171	26,085,609	13,061,073	12,202,622	11,283,413	27,458,709	57,660,219	35,250,198	14,746,109	5,046,047	13,004,226
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Poker****	12,340,029	19,211,158	18,409,817	12,067,626	11,461,263	26,021,871	59,936,598	40,733,436	10,398,737	43,755	9,532,244
Poker Room**	N/A	594,400	1,368,791	1,787,825	184,410	4,901,652	12,051,993	4,554,374	N/A	2,083,220	N/A
Roulette	9,527,871	5,423,006	6,456,437	5,312,816	3,481,222	16,763,481	43,735,541	16,071,684	5,746,074	1,677,438	1,785,212
Other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	130,997,128	116,347,441	84,979,233	66,796,481	59,398,573	198,576,643	562,544,623	251,362,019	147,268,218	11,633,455	48,556,876
WIN											
Baccarat	4,684,906	164,230	874,085	306,691	2,895	1,776,680	29,860,619	2,804,698	6,589,007	N/A	N/A
Big Six	N/A	N/A	N/A	N/A	N/A	137,756	890,894	N/A	N/A	N/A	17,782
Black Jack	8,875,815	7,284,819	6,244,827	6,138,286	4,365,501	19,840,044	47,983,759	24,655,738	11,634,240	500,775	3,290,259
Craps	3,694,256	5,973,191	2,501,247	2,921,408	2,696,212	6,149,515	11,252,915	6,993,634	3,235,468	981,478	2,597,814
Non Traditional	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Poker****	3,329,304	4,649,724	4,899,761	3,618,019	2,828,827	6,679,811	16,368,775	10,626,060	3,222,338	16,740	2,708,384
Poker Room**	N/A	594,400	1,368,791	1,787,825	184,337	4,901,652	12,051,993	4,554,374	N/A	2,083,220	N/A
Roulette	2,408,520	1,514,200	1,664,330	1,391,344	932,183	4,175,920	11,681,622	4,436,936	1,305,906	388,786	468,958
Other	N/A	144,431	141,950	N/A	19,740	874,700	1,559,095	3,537	N/A	247,190	N/A
TOTAL	22,992,801	20,324,995	17,694,991	16,163,573	11,029,695	44,536,078	131,649,672	54,074,977	25,986,959	4,218,189	9,083,197

* As of 6/30/13

** Traditional Poker

*** Includes Caribbean Stud/Draw, Let It Ride, Pai Gow, 3 Card, Boston 5 Stud, 3-5-7, Wild Hold em Fold Em, Crazy 4, and 2-2-1

****Totals may include minor variations due to rounding

2013 SUMMARY OF EGD ACTIVITY—UNITS

UNITS	AMERISTAR	BELTERRA	BLUE CHIP	TROPICANA EVANSVILLE	FRENCH LICK	HOLLYWOOD	HOOSIER PARK	HORSESHOE HAMMOND	HORSESHOE SOUTHERN	INDIANA GRAND	MAJESTIC STAR	MAJESTIC STAR II	RISING STAR
0	N/A	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10	N/A	N/A	N/A
1 cent	1504	923	853	520	568	1086	950	1689	893	1161	579	634	904
2 cent	N/A	N/A	128	10	87	151	96	26	105	72	30	N/A	N/A
3 cent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8	N/A	N/A	N/A	N/A	N/A
nickel	50	40	97	40	44	73	139	208	54	85	45	51	20
10 cent	4	14	N/A	N/A	N/A	45	N/A	N/A	N/A	N/A	19	2	N/A
25 cent	171	193	410	147	202	580	396	462	356	263	84	166	152
50 cent	20	21	24	12	46	115	51	36	45	17	7	5	15
\$1	185	159	359	139	85	309	228	479	231	267	128	51	107
\$2	6	N/A	N/A	N/A	1	13	N/A	12	N/A	N/A	N/A	2	N/A
\$5	36	33	51	31	18	105	41	54	53	43	20	6	38
\$10	2	5	N/A	4	4	34	N/A	3	N/A	5	N/A	N/A	3
\$20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$25	6	6	7	3	5	17	8	12	5	7	N/A	N/A	7
\$50	N/A	N/A	N/A	1	N/A	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$100	4	5	2	2	2	5	2	6	2	1	N/A	N/A	3
\$500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	1	N/A	N/A	N/A	N/A
\$1,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	N/A	N/A	N/A	N/A	N/A
other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	1,988	1,399	1,931	909	1,062	2,334	1,911	2,999	1,745	1,931	912	917	1,249

As of 6/30/13.

2013 SUMMARY OF EGD ACTIVITY—COIN IN

COIN IN	AMERISTAR	BELTERRA	BLUE CHIP	TROPICANA EVANSVILLE	FRENCH LICK	HOLLYWOOD	HOOSIER PARK	HORSESHOE HAMMOND	HORSESHOE SOUTHERN	INDIANA GRAND	MAJESTIC STAR	MAJESTIC STAR II	RISING STAR
0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 cent	1,400,338,693	661,936,092	568,048,956	462,879,138	412,889,601	914,369,750	1,013,172,052	1,579,307,699	880,694,282	1,105,931,511	427,020,244	522,715,158	\$581,635,447
2 cent	N/A	N/A	69,397,435	2,865,649	58,649,215	173,211,033	105,931,074	31,359,320	106,644,082	67,477,564	10,595,543	N/A	N/A
3 cent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26,163,734	N/A	N/A	N/A	N/A	N/A
nickel	76,476,513	28,257,365	108,905,866	48,429,123	36,515,428	65,195,945	102,650,094	225,780,417	71,385,148	978,13,524	69,130,339	101,886,193	\$7,091,665
10 cent	10,350,021	29,162,357	N/A	N/A	N/A	66,583,762	N/A	N/A	N/A	N/A	9,395,340	1,717,614	N/A
25 cent	181,128,045	298,311,021	447,256,701	159,241,782	165,890,465	596,190,490	427,129,417	525,316,904	372,172,945	448,255,894	115,236,402	144,601,436	\$88,408,848
50 cent	17,438,792	15,176,388	20,496,855	12,305,361	24,231,707	107,238,333	35,759,490	37,544,697	29,063,249	22,860,343	9,428,671	2,737,289	\$12,493,009
\$1	349,980,330	223,227,477	465,989,666	202,838,623	117,349,458	758,440,365	732,987,427	893,231,078	598,318,926	792,658,325	148,400,347	48,284,415	\$110,836,576
\$2	9,250,332	N/A	N/A	N/A	2,258,702	17,330,146	N/A	57,635,956	N/A	538,077	N/A	3,060,300	N/A
\$5	78,109,261	71,658,715	98,014,535	106,858,035	27,332,950	234,275,448	226,032,976	129,799,745	141,316,585	154,391,795	24,054,590	5,930,430	\$38,859,955
\$10	2,443,080	12,882,980	N/A	10,789,736	11,652,420	73,778,372	N/A	16,345,530	N/A	16,013,800	N/A	N/A	\$3,472,620
\$20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$25	4,541,550	8,143,325	2,126,300	9,276,950	7,022,800	33,365,300	82,379,941	36,348,500	17,738,200	11,112,125	2,617,250	N/A	\$8,833,250
\$50	N/A	N/A	N/A	414,650	N/A	2,108,350	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$100	1,383,200	11,397,600	4,380,300	7,375,100	3,746,800	11,872,600	7,463,600	9,083,100	15,859,100	2,613,500	419,700	N/A	\$6,816,200
\$500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	326,500	446,000	N/A	N/A	N/A	N/A
\$1,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	447,000	N/A	N/A	N/A	N/A	N/A
other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	\$ 2,131,439,817	\$ 1,360,248,320	\$ 1,803,756,614	\$ 1,023,274,147	\$ 867,539,546	\$ 3,053,959,894	\$ 2,733,506,071	\$ 3,568,690,180	\$ 2,233,638,517	\$ 2,719,666,458	\$ 816,298,426	\$ 830,932,835	\$858,447,570

Totals may include minor variations due to rounding.

2013 SUMMARY OF EGD ACTIVITY—WIN

WIN	AMERISTAR	BELTERRA	BLUE CHIP	TROPICANA EVANSVILLE	FRENCH LICK	HOLLYWOOD	HOOSIER PARK	HORSESHOE HAMMOND	HORSESHOE SOUTHERN	INDIANA GRAND	MAJESTIC STAR	MAJESTIC STAR II	RISING STAR
0	N/A	652	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,460,808	N/A	N/A	N/A
1 cent	160,577,118	76,803,423	66,724,907	56,876,051	42,871,664	120,146,515	115,269,187	204,550,015	112,823,360	135,002,039	52,773,668	61,629,465	\$53,471,481
2 cent	N/A	N/A	8,241,675	399,708	5,288,744	23,087,165	11,684,875	3,551,404	14,158,938	8,287,144	1,179,317	N/A	N/A
3 cent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,875,422	N/A	N/A	N/A	N/A	N/A
nickel	5,525,060	1,967,774	9,428,804	4,720,186	2,057,023	6,630,623	10,026,361	21,263,027	5,267,225	10,147,584	3,482,898	5,510,869	\$513,629
10 cent	277,234	1,058,810	N/A	N/A	N/A	6,869,887	N/A	N/A	N/A	N/A	918,404	64,880	N/A
25 cent	10,440,954	16,530,245	27,791,596	13,209,039	11,011,922	47,581,034	27,589,272	43,880,871	26,138,806	30,834,808	6,338,231	10,100,492	\$5,521,968
50 cent	1,483,412	1,275,959	1,524,662	1,271,203	1,948,624	10,167,461	3,271,753	4,013,179	3,566,003	1,742,158	640,374	267,012	\$1,037,252
\$1	23,235,352	15,872,390	29,694,867	15,004,743	6,946,013	55,039,271	41,844,181	61,579,001	41,368,030	43,986,842	11,055,791	2,776,055	\$6,794,745
\$2	525,875	N/A	N/A	N/A	189,850	1,074,071	N/A	2,039,299	N/A	37,199	N/A	241,368	N/A
\$5	3,856,257	4,408,226	6,245,413	6,789,048	1,514,911	12,659,804	8,777,068	8,267,368	9,757,628	7,241,079	1,802,365	385,395	\$1,832,431
\$10	148,090	1,017,283	N/A	516,151	606,700	3,442,617	N/A	1,168,910	N/A	708,155	N/A	N/A	\$393,210
\$20	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$25	436,375	684,990	38,621	613,487	422,925	2,193,668	2,410,916	3,073,679	1,425,799	617,870	19,552	N/A	\$613,200
\$50	N/A	N/A	N/A	77,325	N/A	105,500	N/A	N/A	N/A	N/A	N/A	N/A	N/A
\$100	132,720	729,740	530,200	147,869	25,800	699,575	385,179	837,949	886,929	67,400	41,300	N/A	\$400,300
\$500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	35,750	140,312	N/A	N/A	N/A	N/A
\$1,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10,600	N/A	N/A	N/A	N/A	N/A
other	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	203,122	N/A	N/A	N/A
TOTAL	\$ 206,588,447	\$ 120,350,092	\$ 150,220,745	\$ 99,624,810	\$ 72,884,176	\$ 289,717,191	\$ 221,258,792	\$ 358,143,474	\$ 215,533,030	\$ 241,336,228	\$ 78,251,900	\$ 80,975,536	\$ 70,578,216

Totals may include minor variations due to rounding.

2013 GRADUATED TAX

North Boats	Rate	Date of Change
Ameristar	15%	07/01/2012
	20%	08/10/2012
	25%	09/19/2012
	30%	10/30/2012
	35%	02/24/2013
Blue Chip	15%	07/01/2012
	20%	08/19/2012
	25%	10/10/2012
	30%	12/06/2012
	35%	05/26/2013
Horseshoe Hammond	15%	07/01/2012
	20%	07/18/2012
	25%	08/05/2012
	30%	08/24/2012
	35%	10/20/2012
Majestic Star	15%	07/01/2012
	20%	09/26/2012
	25%	12/28/2012
	30%	03/20/2013
	35%	N/A
Majestic Star II	15%	07/01/2012
	20%	10/12/2012
	25%	02/05/2013
	30%	05/26/2013
	35%	N/A

Racinos	Rate	Date of Change
Hoosier Park	25%	07/01/2012
	30%	01/16/2013
	35%	N/A
Indiana Grand	25%	07/01/2012
	30%	01/01/2013
	35%	06/27/2013

Casinos	
AGR	Rate
less than \$25 million	15%
\$25 - \$50 million	20%
\$50 - \$75 million	25%
\$75 - \$150 million	30%
over \$150 million	35%
over \$600 million	40%

Racinos	
AGR	Rate
less than \$100 million	25%
\$100-\$200 million	30%
over \$200 million	35%

South Boats	Rate	Date of Change
Belterra	15%	07/01/2012
	20%	08/28/2012
	25%	11/02/2012
	30%	01/05/2013
	35%	N/A
Tropicana Evansville	15%	07/01/2012
	20%	09/14/2012
	25%	12/06/2012
	30%	02/24/2013
	35%	N/A
French Lick	15%	07/01/2012
	20%	10/09/2012
	25%	02/01/2013
	30%	05/18/2013
	35%	N/A
Hollywood	15%	07/01/2012
	20%	07/23/2012
	25%	08/16/2012
	30%	09/09/2012
	35%	11/27/2012
Horseshoe Southern	15%	07/01/2012
	20%	08/02/2012
	25%	09/09/2012
	30%	10/08/2012
	35%	01/19/2013
Rising Star	15%	07/01/2012
	20%	10/11/2012
	25%	02/08/2013
	30%	06/14/2013
	35%	N/A



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